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Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

**establishing a new statistical classification of products by activity (CPA) and repealing
Council Regulation (EEC) N° 3696/93**

(presented by the Commission)

EXPLANATORY MEMORANDUM

1) Context of the proposal

- **Grounds for and objectives of the proposal**

The statistical classification of products by activity known as CPA was established in 1993 for the harmonisation of economic statistics. This classification is closely linked to the NACE statistical classification of economic activities. A revised version of CPA is proposed, which takes into account the development of the economy during the last 15 years, a major revision of NACE as well of other international classifications of products.

- **General context**

Some minor amendments to CPA have been introduced since its adoption in 1993. The issuing of a revised version is prompted by the important changes that have taken place in the economy since then and a major revision of international classifications of activities and products: as a result, the proposed revised CPA is more relevant to the economic reality and more comparable with other international classifications.

- **Existing provisions in the area covered by the proposal**

Regulation (EEC) N° 3696/93 of October 1993 established the statistical classification of products by activities (CPA) in the European Economic Community

- **Consistency with other policies and objectives of the Union**

Not applicable.

2) Consultation of interested parties and impact assessment

- **Consultation of interested parties**

Consultation methods, main sectors targeted and general profile of respondents

Several consultations have been held since 2002, aimed at National Statistical Institutes, as well as European business and trade associations, asking for proposals and modifications of CPA 2002.

Summary of responses and how they have been taken into account

All proposals have been considered and analysed by groups of technical experts.

- **Collection and use of expertise**

There was no need for external expertise.

- **Impact assessment**

Eurostat considered three options. The first option was not to change the classification. To do so would have broken the link with the EU classification of activities, NACE, which was recently revised; it would have prevented comparability of statistics with other economies and would have resulted in statistical information that is not suited to the current needs.

The second option was to propose a EP/C regulation establishing the new CPA, revised according to the principles of relevance to economic reality, comparability with other international classifications, and continuity with the previous classification.

The third option was to propose a EP/C regulation establishing the revised CPA and detailing all the related implementation activities. This would have risked hampering the simultaneous application of both the revised NACE and the revised CPA.

3) **Legal aspects of the proposal**

- **Summary of the proposed action**

Establishment of a revised classification of products by activity.

- **Legal basis**

Article 285 of the Treaty establishing the European Community provides the legal basis for Community statistics. The Council, acting in accordance with the codecision procedure, shall adopt measures for the production of statistics where necessary for the performance of the activities of the Community. This Article sets out requirements relating to the production of Community statistics and requires conformity to standards of impartiality, reliability, objectivity, scientific independence, cost-effectiveness and statistical confidentiality.

- **Subsidiarity principle**

Since the objectives of the proposed action, namely the establishment of a common classification of products by activity for the production of comparable statistics, cannot be sufficiently achieved by the Member States individually, it is necessary for the required measures, in accordance with subsidiarity as set out in Article 5 of the Treaty, to be adopted at Community level.

- **Proportionality principle**

The proposal complies with the proportionality principle for the following reasons.

The proposed Regulation includes a provision which allows Member States to establish a national statistical classification of products consistent with CPA, allowing them to meet the specific needs of their national economy.

In accordance with the principle of proportionality, this Regulation confines itself to the minimum required to achieve the objective of establishing the revised Classification of Product by Activity and does not go beyond what is necessary for that purpose.

- **Choice of instruments**

Proposed instruments: Regulation.

Other means would not be adequate for the following reason:

The proposed Regulation is repealing an existing Regulation.

4) Budgetary implication

The proposal has no implication for the Community budget.

5) Additional information

- **Review/revision/sunset clause**

The proposal does not include any review/revision/sunset clause.

- **European Economic Area**

The proposed act has implications for the EEA and should therefore be extended to the European Economic Area.

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Council Regulation (EEC) N° 3696/93**

(Text with EEA relevance)

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Article 285(1) thereof,

Having regard to the proposal from the Commission¹,

Acting in accordance with the procedure laid down in Article 251 of the Treaty,

Whereas:

- (1) Council Regulation (EEC) N° 3696/93 of 29 October 1993 established the statistical classification of products by activity in the European Community².
- (2) In order to reflect the technological development and structural changes of the economy, an up-to-date classification of products should be established.
- (3) The structuring of a product classification in accordance with the production activity involved avoids proliferation of unrelated coding schemes, and facilitates the identification by producers of relevant markets.
- (4) There is a need to create a reference framework within which statistical data on production, consumption, external trade and transport can be compared.
- (5) An up-to-date classification of products by activity is central to the Commission's ongoing efforts to overhaul Community statistics; it is expected to convey, through more comparable and relevant data, a better economic governance at EC and national levels.
- (6) In order to function, the internal market requires statistical standards applicable to the collection, transmission and publication of national and Community statistics so that enterprises, financial institutions, governments and all other operators in the single market can be provided with reliable and comparable statistical data. To this end, it is vital that the various categories of the classification of products in the European

¹ OJ C, p.

² OJ L 342, 31.12.1993, p.1. Regulation as last amended by Regulation (EC) No 1882/2003 of the European Parliament and of the Council (OJ L 284, 31.10.2003, p.1.)

Community be interpreted uniformly in all the Member States.

- (7) Reliable and comparable statistics are necessary to enable enterprises to assess their competitiveness, and are useful to the Community institutions in preventing distortions of competition.
- (8) The establishment of a common statistical classification of products by economic activity does not *per se* oblige Member States to collect, publish or supply data. Only if the Member States use product classifications linked to the Community classification is it possible to provide integrated information with the reliability, speed, flexibility and degree of detail required for the management of the internal market.
- (9) Provision should be made for the Member States to be able, in order to meet national requirements, to integrate in their national classifications additional categories based on the statistical classification of products in the Community.
- (10) The international comparability of economic statistics requires that the Member States and the Community institutions use classifications of products which are directly linked to the Central Product Classification (CPC) Ver.2, as adopted by the United Nations Statistical Commission³.
- (11) Use of the classification of products by activity in the Community requires that the Commission be assisted by the Statistical Programme Committee established by Council Decision 89/382/EEC, Euratom⁴ in particular as regards the examination of problems arising from the implementation of CPA, as well as the incorporation of amendments to CPA.
- (12) The establishment of a new statistical classification of products implies a need to modify specifically the references to CPA. It is therefore necessary to repeal Regulation (EEC) N° 3696/93.
- (13) The measures necessary for the implementation of this Regulation should be adopted in accordance with Council Decision 1999/468/EC of 28 June 1999 laying down the procedures for the exercise of implementing powers conferred on the Commission⁵. In particular, it is necessary to follow the regulatory procedure with scrutiny as regards measures of general scope designed to amend non-essential elements of this Regulation, inter alia by deleting some of those elements or by supplementing this Regulation by addition of new non-essential elements; such measures are referred to in Article 6(2) of this Regulation.
- (14) Since the objectives of this Regulation, namely establishing a new statistical classification of products by activity (CPA) cannot be sufficiently achieved by the Member States and can therefore be better achieved at Community level, the Community may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve

³ <http://unstats.un.org/unsd/cr/registry/>

⁴ OJ L 181, 28.6.1989, p.47.

⁵ OJ L 184 of 17.7.1999, p.23. Decision amended by Decision 2006/512/EC (OJ L200 of 22.7.2006, p.11).

those objectives.

(15) The Statistical Programme Committee has been consulted.

HAVE ADOPTED THIS REGULATION:

Article 1

Subject matter and scope

1. This Regulation establishes a new common statistical classification of products by activity within the Community, hereinafter referred to as «CPA», in order to ensure relevance with respect to the economic reality and comparability between national, Community and international classifications and hence national, Community and international statistics.
2. The term "product" shall mean transportable goods, non transportable goods and services.
3. This Regulation shall apply to the use of the classification for statistical purposes only.

Article 2

The levels and the structure of CPA

1. CPA shall include:
 - (a) a first level consisting of headings identified by an alphabetical code (sections),
 - (b) a second level consisting of headings identified by a two-digit numerical code (divisions),
 - (c) a third level consisting of headings identified by a three-digit numerical code (groups),
 - (d) a fourth level consisting of headings identified by a four-digit numerical code (classes),
 - (e) a fifth level consisting of headings identified by a five-digit numerical code (categories),
 - (f) a sixth level consisting of headings identified by a six-digit numerical code (subcategories).
2. The CPA is set out in the Annex.

Article 3

Use of CPA

The Commission shall use the CPA for all statistics classified according to products by activity.

Article 4

National classifications of products by economic activity

1. Member States may use the CPA for aggregated or detailed national, specific or functional adaptation based on the subcategories of the CPA.
2. These classifications will be related to the CPA in accordance with the following rules:
 - (a) classifications which are more aggregated than CPA shall consist of precise aggregations of CPA subcategories,
 - (b) classifications which are more detailed than CPA shall consist of headings which are wholly contained within CPA subcategories,
 - (c) the classifications which are derived in this way may have a different coding.
3. Member States may use a national classification of products by activity derived from CPA. In such a case, they shall forward to the Commission the drafts defining their national classification. The Commission shall check the conformity of the national classification with paragraph 2 and shall transmit the national classification to the other Member States for information. The Member States' national classifications shall include a table of correspondence between the national classifications and the CPA.

Article 5

Commission activities

1. The Commission shall ensure, in cooperation with Member States, the dissemination, maintenance and promotion of the CPA, in particular by:
 - a) drafting, updating and publishing explanatory notes for the CPA;
 - b) drawing up and publishing guidelines for the application of the CPA;
 - c) publishing tables of correspondence between: the new version of CPA and the previous version of CPA; the previous version of CPA and the new version of CPA; the CPA and the Combined Nomenclature (CN)⁶;
 - d) working to improve consistency with other classifications.

⁶ OJ L 256, 7.9.1987, p. 1-675

Article 6

Implementing measures

1. The following measures for the implementation and the updating of this Regulation shall be adopted in accordance with the regulatory procedure referred to in Article 7(2):
 - (a) decisions required in case of problems arising from implementation of CPA, including the assignment of economic activities to specific classes and
 - (b) technical measures ensuring a fully coordinated transition from the previous version of CPA.
2. The following measures shall be adopted in accordance with the regulatory procedure with scrutiny referred to in Article 7(3):

amendments to CPA designed to:

 - (a) take account of technological or economic developments;
 - (b) align with other economic and social classifications.
3. Consideration is to be given to the principle that the benefits of updating must outweigh its costs, and to the principle that additional costs and burden remain within a reasonable limit.

Article 7

Committee

1. The Commission shall be assisted by the Statistical Programme Committee, established by Decision 89/382/EEC, Euratom, hereinafter referred to as «the Committee».
2. Where reference is made to this paragraph, the regulatory procedure laid down in Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

The period laid down in Article 5 (6) of Decision 1999/468/EC shall be set at three months.
3. Where reference is made to this paragraph, the regulatory procedure with scrutiny laid down in Article 5a(1) to (4) and Article 7 of Council Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.
4. The Committee shall adopt its rules of procedure.

Article 8

Repeal of Council Regulation (EEC) N° 3696/93 on the statistical classification of products by activity (CPA) in the European Economic Community

Regulation (EEC) N° 3696/93 is repealed.

Article 9

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2008.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

For the European Parliament
The President

For the Council
The President

ANNEX

CPA 2008

(n.e.c.: not elsewhere classified; *: part of)

Code	Heading	CPC ver. 2
A	PRODUCTS OF AGRICULTURE, FORESTRY AND FISHING	
01	Products of agriculture, hunting and related services	
01.1	Non-perennial crops	
01.11	Cereals (except rice), leguminous crops and oil seeds	
01.11.1	Wheat	
01.11.11	Durum wheat	0111*
01.11.12	Wheat, except durum wheat	0111*
01.11.2	Maize	
01.11.20	Maize	0112
01.11.3	Barley, rye and oats	
01.11.31	Barley	0115
01.11.32	Rye	0116
01.11.33	Oats	0117
01.11.4	Sorghum, millet and other cereals	
01.11.41	Sorghum	0114
01.11.42	Millet	0118
01.11.49	Other cereals	01190
01.11.5	Cereals straw and husks	
01.11.50	Cereals straw and husks	01913
01.11.6	Green leguminous vegetables	
01.11.61	Beans, green	01241
01.11.62	Peas, green	01242
01.11.69	Other green leguminous vegetables	01249
01.11.7	Dried leguminous vegetables	

01.11.71	Beans, dry	01701
01.11.72	Broad beans, dry	01702
01.11.73	Chick peas, dry	01703
01.11.74	Lentils, dry	01704
01.11.75	Peas, dry	01705
01.11.79	Pulses (dried leguminous vegetables) n.e.c.	01709
01.11.8	Soya beans, groundnuts and cotton seed	
01.11.81	Soya beans	0141
01.11.82	Groundnuts, in shell	0142
01.11.83	Groundnuts, shelled	21421
01.11.84	Cotton seed	0143
01.11.9	Other oil seeds	
01.11.91	Lin seed	01441
01.11.92	Mustard seed	01442
01.11.93	Rape or colza seed	01443
01.11.94	Sesame seed	01444
01.11.95	Sunflower seed	01445
01.11.99	Other oil seeds n.e.c.	01446 01449
01.12	Rice, not husked	
01.12.1	Rice, not husked	
01.12.10	Rice, not husked	0113
01.13	Vegetables and melons, roots and tubers	
01.13.1	Leafy or stem vegetables	
01.13.11	Asparagus	01211
01.13.12	Cabbages	01212
01.13.13	Cauliflowers and broccoli	01213
01.13.14	Lettuce	01214*
01.13.15	Chicory	01214*

01.13.16	Spinach	01215
01.13.17	Artichokes	01216
01.13.19	Other leafy or stem vegetables	01219
01.13.2	Melons	
01.13.21	Watermelons	01221
01.13.29	Other melons	01229
01.13.3	Other fruit-bearing vegetables	
01.13.31	Chilies and peppers, green (only capsicum)	01231
01.13.32	Cucumbers and gherkins	01232
01.13.33	Eggplants (aubergines)	01233
01.13.34	Tomatoes	01234
01.13.39	Other fruit bearing vegetables n.e.c.	01235 01239
01.13.4	Root, bulb or tuberous vegetables	
01.13.41	Carrots and turnips	01251
01.13.42	Garlic	01252
01.13.43	Onions	01253
01.13.44	Leeks and other alliaceous vegetables	01254
01.13.49	Other root, bulb or tuberous vegetables (without high starch or inulin content)	01259
01.13.5	Edible roots and tubers with high starch or inulin content	
01.13.51	Potatoes	01510
01.13.52	Sweet potatoes	01591
01.13.53	Cassava	01592
01.13.59	Other edible roots and tubers with high starch or inulin content	01593 01599
01.13.6	Vegetable seeds, except beet seeds	
01.13.60	Vegetable seeds, except beet seeds	01260
01.13.7	Sugar beet and sugar beet seeds	
01.13.71	Sugar beet	01801

01.13.72	Sugar beet seeds	01803
01.13.8	Mushrooms and truffles	
01.13.80	Mushrooms and truffles	01270
01.13.9	Vegetables, fresh, n.e.c.	
01.13.90	Vegetables, fresh, n.e.c.	01290
01.14	Sugar cane	
01.14.1	Sugar cane	
01.14.10	Sugar cane	01802 01809
01.15	Unmanufactured tobacco	
01.15.1	Unmanufactured tobacco	
01.15.10	Unmanufactured tobacco	01970
01.16	Fibre crops	
01.16.1	Fibre crops	
01.16.11	Cotton, whether or not ginned	01921
01.16.12	Jute, kenaf and other textile bast fibres, raw or retted, except flax, true hemp and ramie	01922
01.16.19	Flax, true hemp and raw fibre crops n.e.c.	01929
01.19	Other non-perennial crops	
01.19.1	Forage crops	
01.19.10	Forage crops	01911 01912 01919
01.19.2	Cut flowers and flower buds; flower seeds	
01.19.21	Cut flowers and flower buds	01962
01.19.22	Flower seeds	01963
01.19.3	Beet seeds, seeds for forage plants; other raw vegetable materials	
01.19.31	Beet seeds (excluding sugar beet seeds) and seeds for forage plants	01940
01.19.39	Raw vegetable materials n.e.c.	01990
01.2	Perennial crops	
01.20	Maize	01121

01.21	Grapes	
01.21.1	Grapes	
01.21.11	Table grapes	01330*
01.21.12	Other grapes, fresh	01330*
01.22	Tropical and subtropical fruits	
01.22.1	Tropical and subtropical fruits	
01.22.11	Avocados	01311
01.22.12	Bananas, plantains and similar	01312 01313
01.22.13	Dates	01314
01.22.14	Figs	01315
01.22.19	Other tropical and subtropical fruits	01316 01317 01318 01319
01.23	Citrus fruits	
01.23.1	Citrus fruits	
01.23.11	Pomelo and grapefruits	01321
01.23.12	Lemons and limes	01322
01.23.13	Oranges	01323
01.23.14	Tangerines, mandarins, clementines	01324
01.23.19	Other citrus fruits	01329
01.24	Pome fruits and stone fruits	
01.24.1	Apples	
01.24.10	Apples	01351
01.24.2	Other pome fruits and stone fruits	
01.24.21	Pears	01352*
01.24.22	Quinces	01352*
01.24.23	Apricots	01353
01.24.24	Cherries	01354
01.24.25	Peaches	01355*

01.24.26	Nectarines	01355*
01.24.27	Plums	01356*
01.24.28	Sloes	01356*
01.24.29	Other pome fruits and stone fruits n.e.c.	01359
01.25	Other tree and bush fruits and nuts	
01.25.1	Berries and the fruits of the genus vaccinium	
01.25.11	Kiwi fruit	01342
01.25.12	Raspberries	01343
01.25.13	Strawberries	01344
01.25.19	Other berries, the fruits of the genus vaccinium n.e.c.	01341 01349
01.25.2	Fruit seeds	
01.25.20	Fruit seeds	01360
01.25.3	Nuts (excluding wild edible nuts, groundnuts and coconuts)	
01.25.31	Almonds	01371 21422
01.25.32	Chestnuts	01373 21429*
01.25.33	Hazelnuts	01374 21423
01.25.34	Pistachios	01375 21429*
01.25.35	Walnuts	01376 21429*
01.25.39	Other nuts (excluding wild edible nuts, groundnuts and coconuts)	01372 01377 01379 21424 21429*
01.25.9	Other tree and bush fruits n.e.c.	
01.25.90	Other tree and bush fruits n.e.c.	0139
01.26	Oleaginous fruits	
01.26.1	Olives	
01.26.11	Table olives	01450*

01.26.12	Olives for production of olive oil	01450*
01.26.2	Coconuts	
01.26.20	Coconuts	01460 21429*
01.26.9	Other oleaginous fruits	
01.26.90	Other oleaginous fruits n.e.c.	0149
01.27	Beverage crops	
01.27.1	Beverage crops	
01.27.11	Coffee beans, not roasted	01610
01.27.12	Tea leaves	01620
01.27.13	Maté leaves	01630
01.27.14	Cocoa beans	01640
01.28	Spices, aromatic, drug and pharmaceutical crops	
01.28.1	Spices, not processed	
01.28.11	Pepper (piper spp.), raw	01651
01.28.12	Chilies and peppers, dry (capsicum spp.), raw	01652
01.28.13	Nutmeg, mace and cardamoms, raw	01653
01.28.14	Anise, badian, coriander, cumin, caraway, fenner and juniper berries, raw	01654
01.28.15	Cinnamon (canella), raw	01655
01.28.16	Cloves (whole stems), raw	01656
01.28.17	Ginger, dry, raw	01657
01.28.18	Vanilla, raw	01658
01.28.19	Other spices, not processed	01690
01.28.2	Hop cones	
01.28.20	Hop cones	01659
01.28.3	Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	
01.28.30	Plants used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes	01930*
01.29	Other perennial crops	

01.29.1	Natural rubber	
01.29.10	Natural rubber	01950
01.29.2	Christmas trees, cut	
01.29.20	Christmas trees, cut	03241
01.29.3	Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning	
01.29.30	Vegetable materials of a kind used primarily for plaiting or as stuffing or padding, or in dyeing or tanning	03250
01.3	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	
01.30	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	
01.30.1	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	
01.30.10	Planting material: live plants, bulbs, tubers and roots, cuttings and slips; mushroom spawn	01961*
01.4	Live animals and animal products	
01.41	Dairy cattle, live and raw milk from dairy cattle	
01.41.1	Dairy cattle, live	
01.41.10	Dairy cattle, live	0211*
01.41.2	Raw milk from dairy cattle	
01.41.20	Raw milk from dairy cattle	0221
01.42	Other cattle and buffaloes, live and their semen	
01.42.1	Other cattle and buffaloes, live	
01.42.11	Other cattle and buffaloes, except calves, live	0211*
01.42.12	Calves of cattle and buffalo, live	0211*
01.42.2	Cattle and buffalo semen	
01.42.20	Cattle and buffalo semen	02411
01.43	Horses and other equines, live	
01.43.1	Horses and other equines, live	
01.43.10	Horses and other equines, live	02130
01.44	Camels and camelids, live	

01.44.1	Camels and camelids, live	
01.44.10	Camels and camelids, live	02121
01.45	Sheep and goats, live; raw milk and shorn wool from sheep and goats	
01.45.1	Sheep and goats, live	
01.45.11	Sheep, live	02122
01.45.12	Goats, live	02123
01.45.2	Raw milk from sheep and goats	
01.45.21	Raw milk from sheep	02291
01.45.22	Raw milk from goats	02292
01.45.3	Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool	
01.45.30	Shorn wool from sheep and goats, greasy, including fleece-washed shorn wool	02941
01.46	Swine, live	
01.46.1	Swine, live	
01.46.10	Swine, live	02140
01.47	Poultry, live and eggs	
01.47.1	Poultry, live	
01.47.11	Chickens, live	02151
01.47.12	Turkeys, live	02152
01.47.13	Geese, live	02153
01.47.14	Ducks and guinea fowls, live	02154 02155
01.47.2	Eggs, in shell, fresh	
01.47.21	Hen eggs in shell, fresh	02310
01.47.22	Eggs from other poultry in shell, fresh	02320
01.47.23	Eggs for hatching	02330
01.49	Other farmed animals and animal products	
01.49.1	Other farmed animals, live	
01.49.11	Domestic rabbits, live	02191

01.49.12	Farmed birds n.e.c., live	02193 02194
01.49.13	Farmed reptiles (including snakes and turtles), live	02195
01.49.19	Other farmed animals n.e.c., live	02129 02192 02196 02199
01.49.2	Other farm animal products	
01.49.21	Natural honey	02910
01.49.22	Raw milk n.e.c.	02293 02299
01.49.23	Snails, fresh, chilled, frozen, dried, salted or in brine, except sea snails	02920
01.49.24	Edible products of farm animal origin n.e.c.	02930
01.49.25	Silk-worm cocoons suitable for reeling	02944
01.49.26	Insect waxes and spermaceti, whether or not refined or coloured	02960
01.49.27	Animal embryos for reproduction	02419 02420
01.49.28	Non-edible products of farm animal origin n.e.c.	02943
01.49.3	Raw fur skins and miscellaneous raw hides and skins	
01.49.31	Raw fur skins, except of fur-bearing lambs	02955*
01.49.32	Raw fur skins of fur-bearing lambs	02955*
01.49.39	Raw skins of animals n.e.c. (fresh or preserved, but not further prepared)	02959
01.6	Agricultural and animal husbandry services (except veterinary services)	
01.61	Support services to crop production	
01.61.1	Support services to crop production	
01.61.10	Support services to crop production	86119
01.62	Support services to animal production	
01.62.1	Support services to animal production	
01.62.10	Support services to animal production	86121
01.63	Post-harvest crop services	
01.63.1	Post-harvest crop services	
01.63.10	Post-harvest crop services	86111

01.64	Seed processing for propagation	
01.64.1	Seed processing for propagation	
01.64.10	Seed processing for propagation	86112
01.7	Hunting and trapping and related services	
01.70	Hunting and trapping and related services	
01.70.1	Hunting and trapping and related services	
01.70.10	Hunting and trapping and related services	86130
02	Products of forestry, logging and related services	
02.1	Forest trees and nursery services	
02.10	Forest trees and nursery services	
02.10.1	Live forest tree plants; forest tree seeds	
02.10.11	Live forest tree plants	01961*
02.10.12	Forest tree seeds	01360
02.10.2	Forest trees nurseries services	
02.10.20	Forest trees nurseries services	86140*
02.10.3	Standing timber	
02.10.30	Standing timber	03300
02.2	Wood in the rough	
02.20	Wood in the rough	
02.20.1	Wood in the rough	
02.20.11	Logs of coniferous wood	03110
02.20.12	Logs of non-coniferous wood, except tropical wood	03120*
02.20.13	Logs of tropical wood	03120*
02.20.14	Fuel wood	03130*
02.3	Wild growing non-wood products	
02.30	Wild growing non-wood products	
02.30.1	Natural gums	
02.30.11	Balata, gutta-percha, guayula, chicle and similar natural gums	03211

02.30.12	Lac, balsams and other natural gums and resins	03219
02.30.2	Natural cork, raw or simply prepared	
02.30.20	Natural cork, raw or simply prepared	03220
02.30.3	Parts of plants, grasses, mosses and lichens suitable for ornamental purposes	
02.30.30	Parts of plants, grasses, mosses and lichens suitable for ornamental purposes	03249
02.30.4	Wild growing edible products	
02.30.40	Wild growing edible products	03230
02.4	Support services to forestry	
02.40	Support services to forestry	
02.40.1	Support services to forestry	
02.40.10	Support services to forestry	86140*
03	Fish and other fishing products; aquaculture products; support services to fishing	
03.0	Fish and other fishing products; aquaculture products; support services to fishing	
03.00	Fish and other fishing products; aquaculture products; support services to fishing	
03.00.1	Fish, live	
03.00.11	Live ornamental fish	04111
03.00.12	Live fish, marine, not farmed	04119*
03.00.13	Live fish, freshwater, not farmed	04119*
03.00.14	Live fish, marine, farmed	04119*
03.00.15	Live fish, freshwater, farmed	04119*
03.00.2	Fish, fresh or chilled	
03.00.21	Fresh or chilled fish, marine, not farmed	04120*
03.00.22	Fresh or chilled fish, freshwater, not farmed	04120*
03.00.23	Fresh or chilled fish, marine, farmed	04120*
03.00.24	Fresh or chilled fish, freshwater, farmed	04120*
03.00.3	Crustaceans, not frozen	
03.00.31	Crustaceans, not frozen, not farmed	04210*
03.00.32	Crustaceans, not frozen, farmed	04210*

03.00.4	Molluscs and other aquatic invertebrates, live, fresh or chilled	
03.00.41	Oysters, live, fresh or chilled, not farmed	04220*
03.00.42	Other molluscs and aquatic invertebrates, live, fresh or chilled, not farmed	0429*
03.00.43	Oysters, live, fresh or chilled, farmed	04220*
03.00.44	Other molluscs and aquatic invertebrates, live, fresh or chilled, farmed	0429*
03.00.5	Pearls, unworked	
03.00.51	Natural pearls, unworked	38210*
03.00.52	Cultured pearls, unworked	38210*
03.00.6	Other aquatic plants, animals and their products	
03.00.61	Coral and similar products, shells of molluscs, crustaceans or echinoderms and cuttlebone	04910
03.00.62	Natural sponges of animal origin	04920
03.00.63	Seaweeds and other alga, not farmed	04930*
03.00.64	Seaweeds and other alga, farmed	04930*
03.00.69	Other aquatic plants, animals and their products n.e.c.	0*
03.00.7	Support services to fishing and aquaculture	
03.00.71	Support services to fishing	86150*
03.00.72	Support services to aquaculture	86150*
B	MINING AND QUARRYING	
05	Coal and lignite	
05.1	Hard coal	
05.10	Hard coal	
05.10.1	Hard coal	
05.10.10	Hard coal	11010
05.2	Lignite	
05.20	Lignite	
05.20.1	Lignite	
05.20.10	Lignite	11030*
06	Crude petroleum and natural gas	

06.1	Crude petroleum	
06.10	Crude petroleum	
06.10.1	Petroleum oils and oils obtained from bituminous minerals, crude	
06.10.10	Petroleum oils and oils obtained from bituminous minerals, crude	12010
06.10.2	Bituminous or oil shale and tar sands	
06.10.20	Bituminous or oil shale and tar sands	12030
06.2	Natural gas, liquefied or in gaseous state	
06.20	Natural gas, liquefied or in gaseous state	
06.20.1	Natural gas, liquefied or in gaseous state	
06.20.10	Natural gas, liquefied or in gaseous state	12020
07	Metal ores	
07.1	Iron ores	
07.10	Iron ores	
07.10.1	Iron ores	
07.10.10	Iron ores	14100
07.2	Non-ferrous metal ores	
07.21	Uranium and thorium ores	
07.21.1	Uranium and thorium ores	
07.21.10	Uranium and thorium ores	13000
07.29	Other non-ferrous metal ores and concentrates	
07.29.1	Other non-ferrous metal ores and concentrates	
07.29.11	Copper ores and concentrates	14210
07.29.12	Nickel ores and concentrates	14220
07.29.13	Aluminium ores and concentrates	14230
07.29.14	Precious metal ores and concentrates	14240
07.29.15	Lead, zinc and tin ores and concentrates	14290*
07.29.19	Other non-ferrous metal ores and concentrates n.e.c.	14290*
08	Other mining and quarrying products	

08.1	Stone, sand and clay	
08.11	Ornamental and building stone, limestone, gypsum, chalk and slate	
08.11.1	Ornamental or building stone	
08.11.11	Marble and other calcareous ornamental or building stone	15120
08.11.12	Granite, sandstone and other ornamental or building stone	15130
08.11.2	Limestone and gypsum	
08.11.20	Limestone and gypsum	15200
08.11.3	Chalk and uncalcined dolomite	
08.11.30	Chalk and uncalcined dolomite	16330
08.11.4	Slate	
08.11.40	Slate	15110
08.12	Gravel, sand, clays and kaolin	
08.12.1	Gravel and sand	
08.12.11	Natural sands	15310
08.12.12	Granules, chippings and powder; pebbles, gravel	15320*
08.12.13	Mixtures of slag and similar industrial waste products, whether or not incorporating pebbles, gravel, shingle and flint for construction use	15320*
08.12.2	Clays and kaolin	
08.12.21	Kaolin and other kaolinic clays	15400*
08.12.22	Other clays, andalusite, kyanite and sillimanite; mullite; chamotte or dinas earths	15400*
08.9	Mining and quarrying products n.e.c.	
08.91	Chemical and fertilizer minerals	
08.91.1	Chemical and fertilizer minerals	
08.91.11	Natural calcium or aluminium calcium phosphates	16110
08.91.12	Unroasted iron pyrites; crude or unrefined sulphur	16120
08.91.19	Other chemical minerals	16190*
08.92	Peat	
08.92.1	Peat	
08.92.10	Peat	11040*

08.93	Salt and pure sodium chloride, sea water	
08.93.1	Salt and pure sodium chloride, sea water	
08.93.10	Salt and pure sodium chloride; sea water	16200*
08.99	Other mining and quarrying products n.e.c.	
08.99.1	Bitumen and asphalt, natural; asphaltites and asphaltic rock	
08.99.10	Bitumen and asphalt, natural; asphaltites and asphaltic rock	15330
08.99.2	Precious and semi-precious stones; industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives; other minerals n.e.c.	
08.99.21	Precious and semi-precious stones (excluding industrial diamonds), unworked or simply sawn or roughly shaped	16310
08.99.22	Industrial diamonds, unworked or simply sawn, cleaved or bruted; pumice stone; emery; natural corundum, natural garnet and other natural abrasives	16320
08.99.29	Minerals n.e.c.	16390
09	Mining support services	
09.1	Support services to petroleum and natural gas mining	
09.10	Support services to petroleum and natural gas mining	
09.10.1	Support services to petroleum and natural gas mining	
09.10.11	Drilling services to oil and gas extraction	86211*
09.10.12	Derrick erection, repair and dismantling services and related support services to oil and gas extraction	86211*
09.10.13	Liquefaction and regasification services of natural gas for transportation done at the mine site	86211*
09.9	Support services to other mining and quarrying	
09.90	Support services to other mining and quarrying	
09.90.1	Support services to other mining and quarrying	
09.90.11	Support services to hard coal extraction	86219*
09.90.19	Support services to other mining and quarrying	86219*
C	MANUFACTURED PRODUCTS	
10	Food products	
10.1	Preserved meat and meat products	
10.11	Processed and preserved meat	

10.11.1	Meat of bovine animals, swine, sheep, goats, horses and other equines, fresh or chilled	
10.11.11	Meat of bovine animals, fresh or chilled	21111 21112
10.11.12	Meat of swine, fresh or chilled	21113
10.11.13	Meat of sheep, fresh or chilled	21115
10.11.14	Meat of goats, fresh, chilled or frozen	21116 21136
10.11.15	Meat of horses and other equines, fresh, chilled or frozen	21118 21138
10.11.2	Edible offal of bovine animals, swine, sheep, goats, horses and other equines, fresh, chilled or frozen	
10.11.20	Edible offal of bovine animals, swine, sheep, goats, horses and other equines, fresh, chilled or frozen	2115
10.11.3	Meat and edible offal of bovine animals, swine, sheep, goats, horses and other equines, frozen; other meat and edible offal, fresh, chilled or frozen	
10.11.31	Meat of bovine animals, frozen	21131 21132
10.11.32	Meat of swine, frozen	21133
10.11.33	Meat of sheep, frozen	21135
10.11.39	Other meat and edible meat offal, fresh, chilled or frozen	21114 21117 21119 21134 21137 21139 21190
10.11.4	Pulled wool and raw hides and skins of bovine or equine animals, sheep and goats	
10.11.41	Pulled wool, greasy, including fleece-washed pulled wool	02942
10.11.42	Whole raw hides and skins of bovine or equine animals	02951
10.11.43	Other raw hides and skins of bovine or equine animals	02952
10.11.44	Raw hides and skins of sheep or lambs	02953
10.11.45	Raw hides and skins of goats or kids	02954
10.11.5	Fats of bovine animals, sheep, goats or pigs	

10.11.50	Fats of bovine animals, sheep, goats or pigs	21511* 21512 21513 21514 21515 21519* 21521
10.11.6	Raw offal, inedible	
10.11.60	Raw offal, inedible	39110*
10.11.9	Sub-contracted operations as part of manufacturing of processed and preserved meat	
10.11.99	Sub-contracted operations as part of manufacturing of processed and preserved meat	88111*
10.12	Processed and preserved poultry meat	
10.12.1	Meat of poultry, fresh or chilled	
10.12.10	Meat of poultry, fresh or chilled	2112
10.12.2	Meat of poultry, frozen	
10.12.20	Meat of poultry, frozen	2114
10.12.3	Fats of poultry	
10.12.30	Fats of poultry	21511* 21522
10.12.4	Edible offal of poultry	
10.12.40	Edible offal of poultry	21160
10.12.5	Feathers and skins of birds with feathers	
10.12.50	Feathers and skins of birds with feathers	39110*
10.12.9	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat	
10.12.99	Sub-contracted operations as part of manufacturing of processed and preserved poultry meat	88111*
10.13	Meat and poultry meat products	
10.13.1	Preserves and preparations of meat, meat offal or blood	
10.13.11	Swine meat, cuts, salted, dried or smoked (bacon and ham)	21171
10.13.12	Bovine meat, salted, dried or smoked	21172
10.13.13	Other meat and edible meat offal, salted, in brine, dried or smoked (excluding swine and bovine meat); edible flours and meals of meat or meat offal	21173
10.13.14	Sausages and similar products of meat, offal or blood	21174

10.13.15	Other prepared and preserved meat, meat offal or blood, except prepared meat and offal dishes	21179
10.13.16	Flours, meals and pellets of meat unfit for human consumption; greaves	2118
10.13.9	Cooking and other preparation services for the production of meat products; sub-contracted operations as part of manufacturing of meat and poultry meat products	
10.13.91	Cooking and other preparation services for the production of meat products	88111*
10.13.99	Sub-contracted operations as part of manufacturing of meat and poultry meat products	88111*
10.2	Processed and preserved fish, crustaceans and molluscs	
10.20	Processed and preserved fish, crustaceans and molluscs	
10.20.1	Fish, fresh, chilled or frozen	
10.20.11	Fish fillets and other fish meat (whether or not minced), fresh or chilled	21221
10.20.12	Fish livers and roes, fresh or chilled	21225
10.20.13	Fish, frozen	21210
10.20.14	Fish fillets, frozen	21222
10.20.15	Fish meat, (whether or not minced), frozen	21223
10.20.16	Fish livers and roes, frozen	21226
10.20.2	Fish, otherwise prepared or preserved; caviar and caviar substitutes	
10.20.21	Fish fillets, dried, salted or in brine, but not smoked	21224
10.20.22	Fish livers and roes dried, smoked, salted or in brine; flours, meals and pellets of fish, fit for human consumption	21227 21233*
10.20.23	Fish, dried, whether or not salted, or in brine	21231
10.20.24	Fish, including fillets, smoked	21232
10.20.25	Fish, otherwise prepared or preserved, except prepared fish dishes	21242*
10.20.26	Caviar and caviar substitutes	21243
10.20.3	Crustaceans, molluscs and other aquatic invertebrates, frozen, prepared or preserved	
10.20.31	Crustaceans, frozen	21250
10.20.32	Molluscs, frozen, dried, salted or in brine, smoked	21261
10.20.33	Other aquatic invertebrates, frozen, dried, salted or in brine, smoked	21269
10.20.34	Crustaceans, otherwise prepared or preserved; molluscs and other aquatic invertebrates, otherwise prepared or preserved	21270 21280

10.20.4	Flours, meals and pellets, unfit for human consumption, and other products n.e.c. of fish or of crustaceans, molluscs or other aquatic invertebrates	
10.20.41	Flours, meals and pellets of fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	21291
10.20.42	Other inedible products of fish, crustaceans, molluscs or other aquatic invertebrates	21299
10.20.9	Smoking and other preservation and preparation services for manufacture of fish products; sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs	
10.20.91	Smoking and other preservation and preparation services for manufacture of fish products	88111*
10.20.99	Sub-contracted operations as part of manufacturing of processed and preserved fish, crustaceans and molluscs	88111*
10.3	Processed and preserved fruit and vegetables	
10.31	Processed and preserved potatoes	
10.31.1	Processed and preserved potatoes	
10.31.11	Potatoes, frozen	21313
10.31.12	Dried potatoes whether or not cut or sliced but not further prepared	21393*
10.31.13	Dried potatoes in the form of flour, meal, flakes, granulates and pellets	21392
10.31.14	Potatoes prepared or preserved	21323*
10.31.15	Frozen potatoes, prepared or preserved	21399*
10.31.9	Cooking and other preparation services for potatoes and potato products; sub-contracted operations as part of manufacturing of processed and preserved potatoes	
10.31.91	Cooking and other preparation services for potatoes and potato products	88111*
10.31.99	Sub-contracted operations as part of manufacturing of processed and preserved potatoes	88111*
10.32	Fruit and vegetable juices	
10.32.1	Fruit and vegetable juices	
10.32.11	Tomato juice	21331
10.32.12	Orange juice	21431
10.32.13	Grapefruit juice	21432
10.32.14	Pineapple juice	21433
10.32.15	Grape juice	21434
10.32.16	Apple juice	21435

10.32.17	Mixtures of fruit and vegetable juices	21439
10.32.18	Other vegetable or fruit juices	21339
10.32.9	Sub-contracted operations as part of manufacturing of fruit and vegetable juice	
10.32.99	Sub-contracted operations as part of manufacturing of fruit and vegetable juice	88111*
10.39	Other processed and preserved fruit and vegetables	
10.39.1	Processed and preserved vegetables, excluding potatoes	
10.39.11	Vegetables, frozen	21311 21312 21319
10.39.12	Vegetables provisionally preserved	21399*
10.39.13	Dried vegetables	21393*
10.39.14	Cut and packaged vegetables and fruits	0*
10.39.15	Beans, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes	21321
10.39.16	Peas, preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes	21322
10.39.17	Other vegetables (except potatoes), preserved otherwise than by vinegar or acetic acid, except prepared vegetable dishes	21329* 21399*
10.39.18	Vegetables (except potatoes), fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	21394
10.39.2	Processed and preserved fruit and nuts	
10.39.21	Fruit and nuts, uncooked or cooked, frozen	21493
10.39.22	Jams, fruit jellies and fruit or nut puree and pastes	21494 21499*
10.39.23	Nuts, groundnuts, roasted, salted or otherwise prepared	21495
10.39.24	Fruit and nuts, provisionally preserved, not for immediate consumption	21496
10.39.25	Other prepared or preserved fruits	2141 21491 21492
10.39.3	Vegetable materials and vegetable waste, vegetable residues and by-products	
10.39.30	Vegetable materials and vegetable waste, vegetable residues and by-products	39120*
10.39.9	Cooking and other preparation services for the preservation of fruit and vegetables; sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables	

10.39.91	Cooking and other preparation services for the preservation of fruit and vegetables	88111*
10.39.99	Sub-contracted operations as part of manufacturing of other processed and preserved fruit and vegetables	88111*
10.4	Vegetable and animal oils and fats	
10.41	Oils and fats	
10.41.1	Animal oils and fats, their fractions, crude	
10.41.11	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	21529*
10.41.12	Fats and oils and their fractions, of fish and marine mammals	21524 21525 21526
10.41.19	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	21519* 21523 21529*
10.41.2	Vegetable oils, crude	
10.41.21	Soya-bean oil, crude	21531
10.41.22	Groundnut oil, crude	21532
10.41.23	Olive oil, crude	21537
10.41.24	Sunflower-seed oil, crude	21533
10.41.25	Cotton-seed oil, crude	21538
10.41.26	Rape, colza and mustard oil, crude	21534
10.41.27	Palm oil, crude	21535
10.41.28	Coconut oil, crude	21536
10.41.29	Other vegetable oils n.e.c., crude	21539*
10.41.3	Cotton linters	
10.41.30	Cotton linters	21600
10.41.4	Oil-cake and other solid residues, of vegetable fats or oils; flours and meals of oil seeds or oleaginous fruits	
10.41.41	Oil-cake and other solid residues, of vegetable fats or oils	21710
10.41.42	Flours and meals of oil seeds or oleaginous fruits, except those of mustard	21720
10.41.5	Refined oils, except residues	
10.41.51	Soya-bean oil and its fractions, refined but not chemically modified	21541

10.41.52	Groundnut oil and its fractions, refined but not chemically modified	21542
10.41.53	Olive oil and its fractions, refined but not chemically modified	21547
10.41.54	Sunflower-seed oil and its fractions, refined but not chemically modified	21543
10.41.55	Cotton-seed oil and its fractions, refined but not chemically modified	21548
10.41.56	Rape, colza, sesame and mustard oil and their fractions, refined but not chemically modified	21544
10.41.57	Palm oil and its fractions, refined but not chemically modified	21545
10.41.58	Coconut oil and its fractions, refined but not chemically modified	21546
10.41.59	Other oils and their fractions, refined but not chemically modified; fixed vegetable fats and other vegetable oils (except maize oil) and their fractions n.e.c. refined but not chemically modified	21549*
10.41.6	Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared	
10.41.60	Animal or vegetable fats and oils and their fractions, hydrogenated, esterified, but not further prepared	21590*
10.41.7	Vegetable waxes (excluding triglycerides); degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes	
10.41.71	Vegetable waxes (excluding triglycerides)	21731
10.41.72	Degreas; residues resulting from treatment of fatty substances or animal or vegetable waxes	21732
10.41.9	Sub-contracted operations as part of manufacturing of oils and fats	
10.41.99	Sub-contracted operations as part of manufacturing of oils and fats	88111*
10.42	Margarine and similar edible fats	
10.42.1	Margarine and similar edible fats	
10.42.10	Margarine and similar edible fats	21550
10.42.9	Sub-contracted operations as part of manufacturing of margarine and similar edible fats	
10.42.99	Sub-contracted operations as part of manufacturing of margarine and similar edible fats	88111*
10.5	Dairy products	
10.51	Dairy and cheese products	
10.51.1	Processed liquid milk and cream	
10.51.11	Processed liquid milk	22110

10.51.12	Milk and cream of > 6% fat, not concentrated or sweetened	22120
10.51.2	Milk in solid forms	
10.51.21	Skimmed milk powder	22212
10.51.22	Whole milk powder	22211
10.51.3	Butter and dairy spreads	
10.51.30	Butter and dairy spreads	2224
10.51.4	Cheese and curd	
10.51.40	Cheese and curd	2225
10.51.5	Other dairy products	
10.51.51	Milk and cream, concentrated or containing added sugar or other sweetening matter, other than in solid forms	2222
10.51.52	Yoghurt and other fermented or acidified milk or cream	22230
10.51.53	Casein	22260
10.51.54	Lactose and lactose syrup	23210* 23690*
10.51.55	Whey	22130 22219*
10.51.56	Dairy products n.e.c.	22290
10.51.9	Sub-contracted operations as part of manufacturing of dairy and cheese products	
10.51.99	Sub-contracted operations as part of manufacturing of dairy and cheese products	88111*
10.52	Ice cream	
10.52.1	Ice cream and other edible ice	
10.52.10	Ice cream and other edible ice	22270
10.52.9	Sub-contracted operations as part of manufacturing of ice cream	
10.52.99	Sub-contracted operations as part of manufacturing of ice cream	88111*
10.6	Grain mill products, starches and starch products	
10.61	Grain mill products	
10.61.1	Rice, semi- or wholly milled, or husked or broken	
10.61.11	Husked rice	23162
10.61.12	Rice, semi- or wholly milled or broken	23161

10.61.2	Cereal and vegetable flour; mixes thereof	
10.61.21	Wheat or meslin flour	23110
10.61.22	Other cereal flour	23120
10.61.23	Vegetable flour and meal	23170
10.61.24	Mixes for preparation of bakers' wares	23180
10.61.3	Groats, meal and pellets and other cereal grain products	
10.61.31	Groats and meal of wheat	23130*
10.61.32	Cereal groats, meal and pellets n.e.c.	23130*
10.61.33	Breakfast cereals and other cereal grain products	23140
10.61.4	Bran, sharps and other residues from the working of cereals	
10.61.40	Bran, sharps and other residues from the working of cereals	39120*
10.61.9	Sub-contracted operations as part of manufacturing of grain mill products	
10.61.99	Sub-contracted operations as part of manufacturing of grain mill products	88111*
10.62	Starches and starch products	
10.62.1	Starches and starch products; sugars and sugar syrups n.e.c.	
10.62.11	Starches; inulin; wheat gluten; dextrans and other modified starches	23220
10.62.12	Tapioca and substitutes prepared from starch in flakes, grains and the like	23230
10.62.13	Glucose and glucose syrup; fructose and fructose syrup; invert sugar; sugars and sugar syrups n.e.c.	23210* 23690*
10.62.14	Maize oil	21539* 21549*
10.62.2	Residues of starch manufacture and similar residues	
10.62.20	Residues of starch manufacture and similar residues	39130
10.62.9	Sub-contracted operations as part of manufacturing of starches and starch products	
10.62.99	Sub-contracted operations as part of manufacturing of starches and starch products	88111*
10.7	Bakery and farinaceous products	
10.71	Bread; fresh pastry goods and cakes	
10.71.1	Bread, fresh pastry goods and cakes	
10.71.11	Fresh bread	23491

10.71.12	Fresh pastry goods and cakes	23431
10.71.9	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes	
10.71.99	Sub-contracted operations as part of manufacturing of fresh or frozen bread, pastry goods and cakes	88111*
10.72	Rusks and biscuits; preserved pastry goods and cakes	
10.72.1	Rusks and biscuits; preserved pastry goods and cakes	
10.72.11	Crispbread, rusks, toasted bread and similar toasted products	23410
10.72.12	Gingerbread and the like; sweet biscuits; waffles and wafers	23420
10.72.19	Other dry or preserved bakers' wares	23439 23499
10.72.9	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes	
10.72.99	Sub-contracted operations as part of manufacturing of rusks and biscuits; preserved pastry goods and cakes	88111*
10.73	Macaroni, noodles, couscous and similar farinaceous products	
10.73.1	Uncooked pasta, not stuffed or otherwise prepared; pasta cooked, stuffed or otherwise prepared; couscous	
10.73.11	Uncooked pasta, not stuffed or otherwise prepared	23710
10.73.12	Couscous, not otherwise prepared	23721*
10.73.9	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products	
10.73.99	Sub-contracted operations as part of manufacturing of macaroni, noodles, couscous and similar farinaceous products	88111*
10.8	Other food products	
10.81	Sugar	
10.81.1	Raw or refined cane or beet sugar; molasses	
10.81.11	Raw cane or beet sugar, in solid form	2351
10.81.12	Refined cane or beet sugar and chemically pure sucrose, in solid form, not containing added flavouring or colouring matter	23520
10.81.13	Refined cane or beet sugar, containing added flavouring or colouring matter; maple sugar and maple syrup	23530
10.81.14	Molasses	23540
10.81.2	Beet-pulp, bagasse and other waste of sugar manufacture	

10.81.20	Beet-pulp, bagasse and other waste of sugar manufacture	39140
10.81.9	Sub-contracted operations as part of manufacturing of sugar	
10.81.99	Sub-contracted operations as part of manufacturing of sugar	88111*
10.82	Cocoa, chocolate and sugar confectionery	
10.82.1	Cocoa paste, whether or not defatted, cocoa butter, fat and oil, cocoa powder	
10.82.11	Cocoa paste, whether or not defatted	23610
10.82.12	Cocoa butter, fat and oil	23620
10.82.13	Cocoa powder, not containing added sugar or other sweetening matter	23630
10.82.14	Cocoa powder, containing added sugar or other sweetening matter	23640
10.82.2	Chocolate and sugar confectionery	
10.82.21	Chocolate and food preparations containing cocoa (except sweetened cocoa powder), in bulk forms	23650
10.82.22	Chocolate and food preparations containing cocoa (except sweetened cocoa powder), other than in bulk forms	23660
10.82.23	Sugar confectionery (including white chocolate), not containing cocoa	23670
10.82.24	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar	21499*
10.82.3	Cocoa shells, husks, skins and other cocoa waste	
10.82.30	Cocoa shells, husks, skins and other cocoa waste	39150
10.82.9	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery	
10.82.99	Sub-contracted operations as part of manufacturing of cocoa, chocolate and sugar confectionery	88111*
10.83	Processed tea and coffee	
10.83.1	Coffee and tea	
10.83.11	Coffee, decaffeinated or roasted	23911
10.83.12	Coffee substitutes; extracts, essences and concentrates of coffee or coffee substitutes; coffee husks and skins	23912
10.83.13	Green tea (not fermented), black tea (fermented) and partly fermented tea, in immediate packings of a content \leq 3 kg	23913
10.83.14	Extracts, essences, concentrates and preparations of tea or maté	23914
10.83.15	Herb infusions	01930*
10.83.9	Sub-contracted operations as part of manufacturing of coffee and tea	

10.83.99	Sub-contracted operations as part of manufacturing of coffee and tea	88111*
10.84	Condiments and seasonings	
10.84.1	Vinegar; sauces; mixed condiments; mustard flour or meal; prepared mustard	
10.84.11	Vinegar and substitutes for vinegar obtained from acetic acid	23994
10.84.12	Sauces; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	23995
10.84.2	Spices, processed	
10.84.21	Pepper (piper spp.), processed	23921
10.84.22	Chilies and peppers, dry (capsicum spp.), processed	23922
10.84.23	Cinnamon (canella), processed; other processed spices	23923 23924 23925 23926 23927 23928
10.84.3	Food grade salt	
10.84.30	Food-grade salt	16200*
10.84.9	Sub-contracted operations as part of manufacturing of condiments and seasonings	
10.84.99	Sub-contracted operations as part of manufacturing of condiments and seasonings	88111*
10.85	Prepared meals and dishes	
10.85.1	Prepared meals and dishes	
10.85.11	Prepared meals and dishes based on meat, meat offal or blood	21176
10.85.12	Prepared meals and dishes based on fish, crustaceans and molluscs	21241 21242*
10.85.13	Prepared meals and dishes based on vegetables	21391
10.85.14	Pasta cooked, stuffed or otherwise prepared	23721* 23722
10.85.19	Other prepared dishes and meals (including frozen pizza)	23997
10.85.9	Sub-contracted operations as part of manufacturing of prepared meals and dishes	
10.85.99	Sub-contracted operations as part of manufacturing of prepared meals and dishes	88111*
10.86	Homogenized food preparations and dietetic food	
10.86.1	Homogenized food preparations and dietetic food	
10.86.10	Homogenized food preparations and dietetic food	23991

10.86.9	Sub-contracted operations as part of manufacturing of homogenized food preparations and dietetic food	
10.86.99	Sub-contracted operations as part of manufacturing of homogenized food preparations and dietetic food	88111*
10.89	Other food products n.e.c.	
10.89.1	Soups, eggs, yeasts and other food products; extracts and juices of meat, fish and aquatic invertebrates	
10.89.11	Soups and broths and preparations thereof	23992
10.89.12	Eggs, not in shell, and eggs yolks fresh or preserved; eggs in shells preserved or cooked; egg albumin	22300 23993
10.89.13	Yeasts (active or inactive); other single-cell micro-organisms, dead; prepared baking powders	23996
10.89.14	Extracts and juices of meat, fish and aquatic invertebrates	21175
10.89.15	Vegetable saps and extracts; peptic substances; mucilages and thickeners	23999*
10.89.19	Miscellaneous food products n.e.c.	23210* 23690 23999*
10.89.9	Sub-contracted operations as part of manufacturing of other food products n.e.c.	
10.89.99	Sub-contracted operations as part of manufacturing of other food products n.e.c.	88111*
10.9	Prepared animal feeds	
10.91	Prepared feeds for farm animals	
10.91.1	Prepared feeds for farm animals, except lucerne meal and pellets	
10.91.10	Prepared animal feeds for farm animals, except lucerne meal and pellets	23311 23313 23315 23319
10.91.2	Lucerne (alfalfa) meal and pellets	
10.91.20	Lucerne (alfalfa) meal and pellets	23320
10.91.9	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals	
10.91.99	Sub-contracted operations as part of manufacturing of prepared feeds for farm animals	88111*
10.92	Prepared pet foods	
10.92.1	Prepared pet foods	
10.92.10	Prepared pet foods	23314

10.92.9	Sub-contracted operations as part of manufacturing of prepared pet foods	
10.92.99	Sub-contracted operations as part of manufacturing of prepared pet foods	88111*
11	Beverages	
11.0	Beverages	
11.01	Distilled alcoholic beverages	
11.01.1	Distilled alcoholic beverages	
11.01.10	Distilled alcoholic beverages	2413
11.01.9	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages	
11.01.99	Sub-contracted operations as part of manufacturing of distilled alcoholic beverages	88111*
11.02	Wine from grape	
11.02.1	Wine of fresh grapes, whether or not flavoured; grape must	
11.02.11	Sparkling wine of fresh grapes	24211
11.02.12	Wine of fresh grapes, except sparkling wine; grape must	24212
11.02.2	Wine lees; argol	
11.02.20	Wine lees; argol	39170
11.02.9	Sub-contracted operations as part of manufacturing of wine from grape	
11.02.99	Sub-contracted operations as part of manufacturing of wine from grape	88111*
11.03	Cider and other fruit wines	
11.03.1	Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol	
11.03.10	Other fermented beverages (e.g., cider, perry, mead); mixed beverages containing alcohol	24230
11.03.9	Sub-contracted operations as part of manufacturing of cider and other fruit wines	
11.03.99	Sub-contracted operations as part of manufacturing of cider and other fruit wines	88111*
11.04	Other non-distilled fermented beverages	
11.04.1	Vermouth and other flavoured wine of fresh grapes	
11.04.10	Vermouth and other flavoured wine of fresh grapes	24220
11.04.9	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages	
11.04.99	Sub-contracted operations as part of manufacturing of other non-distilled fermented beverages	88111*

11.05	Beer	
11.05.1	Beer, except dregs from brewing	
11.05.10	Beer, except dregs from brewing	24310
11.05.2	Brewing or distilling dregs	
11.05.20	Brewing or distilling dregs	39160
11.05.9	Sub-contracted operations as part of manufacturing of beer	
11.05.99	Sub-contracted operations as part of manufacturing of beer	88111*
11.06	Malt	
11.06.1	Malt	
11.06.10	Malt, whether or not roasted	24320
11.06.9	Sub-contracted operations as part of manufacturing of malt	
11.06.99	Sub-contracted operations as part of manufacturing of malt	88111*
11.07	Soft drinks; mineral waters and other bottled waters	
11.07.1	Mineral waters and soft drinks	
11.07.11	Mineral waters and aerated waters, not sweetened nor flavoured	24410
11.07.19	Other non alcoholic beverages	24490
11.07.9	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks	
11.07.99	Sub-contracted operations as part of manufacturing of mineral waters and soft drinks	88111*
12	Tobacco products	
12.0	Tobacco products	
12.00	Tobacco products	
12.00.1	Tobacco products, except refuse	
12.00.11	Cigars, cheroots, cigarillos and cigarettes, of tobacco or tobacco substitutes	25010 25020
12.00.19	Other manufactured tobacco and substitutes; homogenized or reconstituted tobacco; tobacco extracts and essences	25090
12.00.2	Tobacco refuse	
12.00.20	Tobacco refuse	39180
12.00.9	Sub-contracted operations as part of manufacturing of tobacco products	

12.00.99	Sub-contracted operations as part of manufacturing of tobacco products	88112
13	Textiles	
13.1	Textile yarn and thread	
13.10	Textile yarn and thread	
13.10.1	Wool grease (including lanolin)	
13.10.10	Wool grease (including lanolin)	21519*
13.10.2	Natural textile fibres prepared for spinning	
13.10.21	Raw silk (not thrown)	26110
13.10.22	Wool, degreased or carbonized, not carded or combed	26130
13.10.23	Noils of wool or of fine animal hair	26140
13.10.24	Wool and fine or coarse animal hair, carded or combed	26150
13.10.25	Cotton, carded or combed	26160
13.10.26	Jute and other textile fibres (except flax, true hemp and ramie), processed but not spun	26170
13.10.29	Other vegetable textile fibres, processed but not spun	26190
13.10.3	Man-made textile staple fibres processed for spinning	
13.10.31	Synthetic staple fibres, carded, combed or otherwise processed for spinning	26210
13.10.32	Artificial staple fibres, carded, combed or otherwise processed for spinning	26220
13.10.4	Silk yarn and yarn spun from silk waste	
13.10.40	Silk yarn and yarn spun from silk waste	26310
13.10.5	Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair	
13.10.50	Yarn of wool put up or not put up for retail store; yarn of fine or coarse animal hair or of horse hair	26320 26330 26340
13.10.6	Cotton yarn; cotton sewing thread	
13.10.61	Cotton yarn (other than sewing thread)	26360 26370
13.10.62	Cotton sewing thread	26350
13.10.7	Yarn of vegetable textile fibres other than cotton (including flax, jute, coir and true hemp); paper yarn	
13.10.71	Flax yarn	26380*

13.10.72	Yarn of jute or of other textile bast fibres; yarn of other vegetable textile fibres; paper yarn	26380*
13.10.8	Textile yarn and thread of man-made filaments or staple fibres	
13.10.81	Yarn of man made filaments, multiple or cabled (other than sewing thread, high tenacity yarn of polyamides, polyesters or viscose rayon), not put up for retail sale; man made filament yarn (other than sewing thread) put up for retail sale	26420
13.10.82	Yarn other than sewing thread of synthetic staple fibres, containing 85% or more by weight of such fibres	26430
13.10.83	Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres	26440
13.10.84	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale	26450 26460
13.10.85	Sewing thread and yarn of artificial and synthetic filaments and fibres	26410
13.10.9	Preparation services of natural textile fibres; sub-contracted operations as part of manufacturing of textile yarn and thread	
13.10.91	Garneted stock of wool or of fine or coarse animal hair	39213
13.10.92	Garneted stock and other cotton waste	39215
13.10.93	Preparation services of natural textile fibres	88121*
13.10.99	Sub-contracted operations as part of manufacturing of textile yarn and thread	88121*
13.2	Woven textiles	
13.20	Woven textiles	
13.20.1	Woven fabrics (except special fabrics), of natural fibres other than cotton	
13.20.11	Woven fabrics of silk or of silk waste	26510
13.20.12	Woven fabrics carded or combed wool or fine animal hair or of coarse animal hair or of horsehair	26520 26530 26540 26550
13.20.13	Woven fabrics of flax	26560
13.20.14	Woven fabrics of jute and other textile bast fibres (except flax, true hemp and ramie)	26570
13.20.19	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn	26590
13.20.2	Woven fabrics of cotton	
13.20.20	Woven fabrics of cotton	26610 26620 26630 26690

13.20.3	Woven fabrics (except special fabrics), of man-made filaments and staple fibres	
13.20.31	Woven fabrics of synthetic filament yarn and artificial filament yarn	26710 26720 26730
13.20.32	Woven fabrics of synthetic staple fibres	26740 26770* 26790*
13.20.33	Woven fabrics of artificial staple fibres	26750 26760 26770* 26790*
13.20.4	Pile fabrics, terry towelling and other special fabrics	
13.20.41	Woven pile fabrics and chenille fabrics (other than terry towelling and narrow fabrics)	26810 26820 26830
13.20.42	Terry towelling and similar woven terry fabrics (other than narrow fabrics) of cotton	26840
13.20.43	Other terry towelling and similar woven terry fabrics (other than narrow fabrics)	26850
13.20.44	Gauze (other than narrow fabrics)	26860
13.20.45	Tufted textile fabrics, other than carpets	26880
13.20.46	Woven fabrics (including narrow fabrics) of glass fibres	26890
13.20.5	Imitation fur by weaving	
13.20.50	Imitation fur by weaving	28330
13.20.9	Sub-contracted operations as part of manufacturing of textile fabrics	
13.20.99	Sub-contracted operations as part of manufacturing of textile fabrics	88121*
13.3	Textile finishing services	
13.30	Textile finishing services	
13.30.1	Bleaching, dyeing, printing and finishing services of fabrics	
13.30.11	Bleaching and dyeing services of textile fibres and yarns	88122*
13.30.12	Bleaching services of fabrics and textile articles (including wearing apparel)	88122*
13.30.13	Dyeing services of fabrics and textile articles (including wearing apparel)	88122*
13.30.14	Printing services of fabrics and textile articles (including wearing apparel)	88122*
13.30.19	Other finishing services of textiles and textile articles (including wearing apparel)	88122*
13.9	Other textiles	

13.91	Knitted and crocheted fabrics	
13.91.1	Knitted or crocheted fabrics	
13.91.11	Pile fabrics, terry fabrics, knitted or crocheted	28110
13.91.19	Other knitted or crocheted fabrics, including imitation fur by knitting	28190 28330
13.91.9	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics	
13.91.99	Sub-contracted operations as part of manufacturing of knitted or crocheted fabrics	88121*
13.92	Made-up textile articles, except apparel	
13.92.1	Made-up textile articles for the household	
13.92.11	Blankets and travelling rugs, except electric blankets	27110
13.92.12	Bed linen	27120*
13.92.13	Table linen	27120*
13.92.14	Toilet and kitchen linen	27120*
13.92.15	Curtains (including drapes) and interior blinds; curtain or bed valances	27130
13.92.16	Furnishing articles n.e.c.; sets of woven fabric and yarn for making up into rugs, tapestries and the like	27140
13.92.2	Other made-up textile articles	
13.92.21	Sacks and bags, of a kind used for the packing of goods	27150
13.92.22	Tarpaulins, awnings and sunblinds; sails for boats, sailboards or landcraft; tents and camping goods (including pneumatic mattresses)	27160
13.92.23	Parachutes (including dirigible parachutes) and rotachutes; parts thereof	27170
13.92.24	Quilts, eiderdowns, cushions, pouffes, pillows, sleeping bags and the like, fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics	27180
13.92.29	Other made-up textile articles (including floor cloths, dish-cloths, dusters and similar cleaning cloths, life-jackets and life-belts)	27190
13.92.9	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel	
13.92.99	Sub-contracted operations as part of manufacturing of made-up textile articles, except apparel	88121*
13.93	Carpets and rugs	
13.93.1	Carpets and rugs	
13.93.11	Carpets and other textile floor coverings, knotted	27210

13.93.12	Carpets and other textile floor coverings, woven, not tufted or flopped	27220
13.93.13	Carpets and other textile floor coverings, tufted	27230
13.93.19	Other carpets and textile floor coverings (including those of felt)	27290
13.93.9	Sub-contracted operations as part of manufacturing of carpets and rugs	
13.93.99	Sub-contracted operations as part of manufacturing of carpets and rugs	88121*
13.94	Cordage, rope, twine and netting	
13.94.1	Cordage, rope, twine and netting, except waste	
13.94.11	Twine, cordage, rope and cables, of jute or other textile bast fibres	27310
13.94.12	Knotted netting of twine, cordage or rope, made up nets of textile materials; articles of yarn, strip n.e.c.	27320
13.94.2	Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials	
13.94.20	Rags, scrap twine, cordage, rope and cables and worn out articles of textile materials	39218
13.94.9	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting	
13.94.99	Sub-contracted operations as part of manufacturing of cordage, rope, twine and netting	88121*
13.95	Non-wovens and articles made from non-wovens, except apparel	
13.95.1	Non-wovens and articles made from non-wovens, except apparel	
13.95.10	Non-wovens and articles made from non-wovens, except apparel	27922
13.95.9	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel	
13.95.99	Sub-contracted operations as part of manufacturing of non-wovens and articles made from non-wovens, except apparel	88121*
13.96	Other technical and industrial textiles	
13.96.1	Metallised yarn or metallised gimped yarn; woven fabrics of metal thread and woven fabrics of metallised yarn; rubber thread and cord, textile covered and textile products and articles for technical uses	
13.96.11	Metallised yarn or metallised gimped yarn	27993
13.96.12	Woven fabrics of metal thread and woven fabrics of metallised yarn n.e.c.	27994
13.96.13	Rubber thread and cord, textile covered; textile yarn and strip, impregnated or covered with rubber or plastics	27992
13.96.14	Textile fabrics, impregnated, coated or covered n.e.c.	27997

13.96.15	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	27996
13.96.16	Textile products and articles for technical uses (including wicks, gas mantles, hose piping, transmission or conveyor belts, bolting cloth and straining cloth)	27998
13.96.17	Narrow woven fabrics; narrow fabrics of warp without weft assembled by adhesive (bolducs); trimmings and the like	27911
13.96.9	Sub-contracted operations as part of manufacturing of technical and industrial textiles	
13.96.99	Sub-contracted operations as part of manufacturing of technical and industrial textiles	88121*
13.99	Other textiles n.e.c.	
13.99.1	Tulles, lace, narrow woven fabrics, trimmings and embroidery; gimped yarn and strip; chenille yarn; loop wale-yarn	
13.99.11	Tulles and other net fabrics, except woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs	27912
13.99.12	Embroidery in the piece, in strips or in motifs	27913
13.99.13	Felt, coated, covered or laminated	27921
13.99.14	Wadding of textile materials and articles thereof; textile fibres not exceeding 5 mm in length (flock), textile dust and mill neps	27991
13.99.15	Gimped yarn and strip; chenille yarn; loop wale-yarn	27995
13.99.16	Quilted textile products in the piece	27999
13.99.19	Other textiles and textile products n.e.c.	38994*
13.99.9	Sub-contracted operations as part of manufacturing of other textiles n.e.c.	
13.99.99	Sub-contracted operations as part of manufacturing of other textiles n.e.c.	88121*
14	Wearing apparel	
14.1	Wearing apparel, except fur apparel	
14.11	Leather clothes	
14.11.1	Apparel of leather or of composition of leather	
14.11.10	Apparel of leather or of composition of leather	28241
14.11.9	Sub-contracted operations as part of manufacturing of leather clothes	
14.11.99	Sub-contracted operations as part of manufacturing of leather clothes	88124*
14.12	Workwear	
14.12.1	Men's workwear	
14.12.11	Men's ensembles, jackets and blazers, industrial and occupational	28231*

14.12.12	Men's trousers, bib and brace overalls, breeches and shorts, industrial and occupational	28231*
14.12.2	Women's workwear	
14.12.21	Women's ensembles, jackets and blazers, industrial and occupational	28233*
14.12.22	Women's trousers, bib and brace overalls, breeches and shorts, industrial and occupational	28233*
14.12.3	Other workwear	
14.12.30	Other workwear	28236*
14.12.9	Sub-contracted operations as part of manufacturing of workwear	
14.12.99	Sub-contracted operations as part of manufacturing of workwear	88123*
14.13	Other outerwear	
14.13.1	Outerwear, knitted or crocheted	
14.13.11	Men's or boys' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted	28221*
14.13.12	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted	28221*
14.13.13	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, windcheaters, wind-jackets and similar articles, knitted or crocheted	28223*
14.13.14	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts, knitted or crocheted	28223*
14.13.2	Other outerwear, for men and boys	
14.13.21	Men's or boys' overcoats, raincoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted	28231*
14.13.22	Men's or boys' suits and ensembles of textile fabrics, not knitted or crocheted	28231*
14.13.23	Men's or boys' jackets and blazers, of textile fabrics, not knitted or crocheted	28231*
14.13.24	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted	28231*
14.13.3	Other outerwear, for women and girls	
14.13.31	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, wind-cheaters, wind-jackets and similar articles of textile fabrics, not knitted or crocheted	28233*
14.13.32	Women's or girls' suits and ensembles of textile fabrics, not knitted or crocheted	28233*
14.13.33	Women's or girls' jackets and blazers of textile fabrics, not knitted or crocheted	28233*
14.13.34	Women's or girls' dresses, skirts and divided skirts of textile fabrics, not knitted or crocheted	28233*

14.13.35	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile fabrics, not knitted or crocheted	28233*
14.13.4	Worn clothing and other worn articles	
14.13.40	Worn clothing and other worn articles	39217
14.13.9	Sub-contracted operations as part of manufacturing of outerwear	
14.13.99	Sub-contracted operations as part of manufacturing of outerwear	88123*
14.14	Underwear	
14.14.1	Underwear, knitted and crocheted	
14.14.11	Men's or boys' shirts, knitted or crocheted	28222*
14.14.12	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted	28222*
14.14.13	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted	28224*
14.14.14	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, dressing gowns, negligees, bathrobes and similar articles, knitted or crocheted	28224*
14.14.2	Underwear, not knitted or crocheted	
14.14.21	Men's or boys' shirts, of textile fabric not knitted or crocheted	28232*
14.14.22	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns, of textile fabric not knitted or crocheted	28232*
14.14.23	Women's or girls' blouses, shirts and shirt-blouses, of textile fabric not knitted or crocheted	28234*
14.14.24	Women's and girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, of textile fabric not knitted or crocheted	28234*
14.14.25	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted	28237
14.14.3	T-shirts, singlets and other vests, knitted or crocheted	
14.14.30	T-shirts, singlets and other vests, knitted or crocheted	28225
14.14.9	Sub-contracted operations as part of manufacturing of underwear	
14.14.99	Sub-contracted operations as part of manufacturing of underwear	88123*
14.19	Other wearing apparel and accessories	
14.19.1	Babies' garments, tracksuits and other garments, clothing accessories and parts, knitted or crocheted	
14.19.11	Babies' garments and clothing accessories, knitted or crocheted	28227

14.19.12	Tracksuits, ski suits, swimwear and other garments, knitted or crocheted	28228
14.19.13	Gloves, mittens and mitts, knitted or crocheted	28229*
14.19.19	Other made-up clothing accessories and parts of garments or of clothing accessories, knitted or crocheted	28229*
14.19.2	Babies' garments, other garments and other clothing accessories, of textile fabric, not knitted or crocheted	
14.19.21	Babies' garments and clothing accessories, of textile fabric, not knitted or crocheted	28235
14.19.22	Tracksuits, ski suits and swimwear; other garments of textile fabric, not knitted or crocheted	28236*
14.19.23	Handkerchiefs, shawls, scarves, veils, ties, cravats, gloves and other made-up clothing accessories; parts of garments or of clothing accessories, of textile fabric, not knitted or crocheted, n.e.c.	28238
14.19.3	Clothing accessories of leather; garments made up of felt or non-wovens; garments made up of coated textile fabrics	
14.19.31	Clothing accessories of leather or of composition leather, except sports gloves	28242
14.19.32	Garments made up of felt or non-wovens, textile fabrics impregnated or coated	28250
14.19.4	Hats and headgear	
14.19.41	Hat forms, hat bodies and hoods of felt; plateaux and manchons of felt; hat shapes, plaited or made by assembling strips of any material	28261
14.19.42	Hats and other headgear, of felt, or plaited or made by assembling strips of any material, or knitted or crocheted or made up from lace or other textile fabric in the piece; hairnets	28262
14.19.43	Other headgear, except headgear of rubber or of plastics, safety headgear and asbestos headgear; headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	28269
14.19.9	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories	
14.19.99	Sub-contracted operations as part of manufacturing of other wearing apparel and accessories	88123*
14.2	Articles of fur	
14.20	Articles of fur	
14.20.1	Articles of apparel, clothing accessories and other articles of fur skin, except headgear	
14.20.10	Articles of apparel, clothing accessories and other articles of fur skin, except headgear	28320
14.20.9	Sub-contracted operations as part of manufacturing of articles of fur	

14.20.99	Sub-contracted operations as part of manufacturing of articles of fur	88123*
14.3	Knitted and crocheted apparel	
14.31	Knitted and crocheted hosiery	
14.31.1	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted	
14.31.10	Panty hose, tights, stockings, socks and other hosiery, knitted or crocheted	28210
14.31.9	Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery	
14.31.99	Sub-contracted operations as part of manufacturing of knitted and crocheted hosiery	88123*
14.39	Other knitted and crocheted apparel	
14.39.1	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	
14.39.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted	28226
14.39.9	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel	
14.39.99	Sub-contracted operations as part of manufacturing of other knitted and crocheted apparel	88123*
15	Leather and related products	
15.1	Tanned and dressed leather; luggage, handbags, saddlery and harness; dressed and dyed fur	
15.11	Tanned and dressed leather; dressed and dyed fur	
15.11.1	Tanned or dressed fur skins	
15.11.10	Tanned or dressed fur skins	28310
15.11.2	Chamois leather; patent leather and patent laminated leather; metallised leather	
15.11.21	Chamois leather	29110*
15.11.22	Patent leather and patent laminated leather; metallised leather	29110*
15.11.3	Leather, of bovine or equine animals, without hair	
15.11.31	Leather, of bovine animals, without hair on, whole	29120*
15.11.32	Leather, of bovine animals, without hair on, not whole	29120*
15.11.33	Leather, of equine animals, without hair on	29120*
15.11.4	Leather of sheep, goat or swine, without hair	
15.11.41	Sheep or lamb skin leather, without wool on	29130*
15.11.42	Goat or kid skin leather, without hair on	29130*

15.11.43	Leather of swine	29130*
15.11.5	Leather of other animals; composition leather with a basis of leather	
15.11.51	Leather of other animals, without hair on	29130*
15.11.52	Composition leather with a basis of leather or leather fibre	29130*
15.11.9	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur	
15.11.99	Sub-contracted operations as part of manufacturing of tanned and dressed leather; dressed and dyed fur	88124*
15.12	Luggage, handbags and the like, saddlery and harness	
15.12.1	Saddlery and harness; luggage, handbags and the like; other articles of leather	
15.12.11	Saddlery and harness for any animal, of any material	29210
15.12.12	Luggage, handbags and the like, of leather, composition of leather, plastic sheeting, textile materials, vulcanized fibre or paperboard; travel sets for personal toilet, sewing or shoe or clothes cleaning	29220
15.12.13	Watch straps (except metal), watch bands and watch bracelets and parts thereof	29230
15.12.19	Other articles of leather or composition leather (including articles used in machinery or mechanical appliances of for other technical uses) n.e.c.	29290
15.12.9	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like	
15.12.99	Sub-contracted operations as part of manufacturing of saddlery and harness luggage, handbags and the like	88124*
15.2	Footwear	
15.20	Footwear	
15.20.1	Footwear other than sports and protective footwear	
15.20.11	Waterproof footwear, with outer soles and uppers of rubber or plastics, other than footwear incorporating a protective metal toe-cap	29310
15.20.12	Footwear with outer soles and uppers of rubber or plastics, other than waterproof or sports footwear	29320
15.20.13	Footwear with uppers of leather, other than sports footwear, footwear incorporating a protective metal toe-cap and miscellaneous special footwear	29330
15.20.14	Footwear with uppers of textile materials, other than sports footwear	29340
15.20.2	Sports footwear	
15.20.21	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	29420
15.20.29	Other sports footwear, except snow-ski footwear and skating boots	29490

15.20.3	Protective and other footwear n.e.c.	
15.20.31	Footwear incorporating a protective metal toe-cap	29510
15.20.32	Wooden footwear, miscellaneous special footwear and other footwear n.e.c.	29520
15.20.4	Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	
15.20.40	Parts of footwear of leather; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	29600*
15.20.9	Sub-contracted operations as part of manufacturing of footwear	
15.20.99	Sub-contracted operations as part of manufacturing of footwear	88124*
16	Wood and of products of wood and cork, except furniture; articles of straw and plaiting materials	
16.1	Wood, sawn and planed	
16.10	Wood, sawn and planed	
16.10.1	Wood, sawn or chipped lengthwise, sliced or peeled, > 6 mm thick; railway or tramway sleepers of wood not impregnated	
16.10.10	Wood, sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm; railway or tramway sleepers of wood not impregnated	31100
16.10.2	Wood continuously shaped along any of its edges or faces; wood wool; wood flour; wood in chips or particles	
16.10.21	Wood, continuously shaped along any of its edges or faces (including strips and friezes for parquet flooring, not assembled, and beadings and mouldings)	31210
16.10.22	Wood wool; wood flour	31220
16.10.23	Wood in chips or particles	31230
16.10.3	Wood in the rough; railway or tramway sleepers (cross-ties) of wood, impregnated or otherwise treated	
16.10.31	Wood in the rough, treated with paint, stains, creosote or other preservatives	31310 31330*
16.10.32	Railway or tramway sleepers (cross-ties) of wood, impregnated	31320
16.10.39	Other wood in the rough, including split poles and pickets	31330*
16.10.9	Drying, impregnation or chemical treatment services of timber; sub-contracted operations as part of manufacturing of wood, sawn and planed	
16.10.91	Drying, impregnation or chemical treatment services of timber	88130*
16.10.99	Sub-contracted operations as part of manufacturing of wood, sawn and planed	88130*
16.2	Products of wood, cork, straw and plaiting materials	

16.21	Veneer sheets and wood-based panels	
16.21.1	Plywood, veneered panels and similar laminated wood; particle boards and similar boards of wood or other ligneous materials	
16.21.11	Plywood, veneered panels and similar laminated wood, of bamboo	31410 31450
16.21.12	Other plywood, veneered panels and similar laminated wood	31420
16.21.13	Particle boards and similar boards of wood or other ligneous materials	31430
16.21.14	Fibreboard of wood or other ligneous materials	31440
16.21.2	Veneer sheets; sheets for plywood; densified wood	
16.21.21	Veneer sheets and sheets for plywood and other wood sawn lengthwise, sliced or peeled, of a thickness ≤ 6 mm	31510
16.21.22	Densified wood, in blocks, plates, strips or profile shapes	31520
16.21.9	Finishing services of boards and panels; sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels	
16.21.91	Finishing services of boards and panels	88130*
16.21.99	Sub-contracted operations as part of manufacturing of veneer sheets and wood-based panels	88130*
16.22	Assembled parquet floors	
16.22.1	Assembled parquet panels	
16.22.10	Assembled parquet panels	31600*
16.22.9	Sub-contracted operations as part of manufacturing of assembled parquet floors	
16.22.99	Sub-contracted operations as part of manufacturing of assembled parquet floors	88130*
16.23	Other builders' carpentry and joinery	
16.23.1	Builders' joinery and carpentry (except prefabricated buildings), of wood	
16.23.11	Windows, French windows and their frames, doors and their frames and thresholds, of wood	31600*
16.23.12	Shuttering for concrete constructional work, shingles and shakes, of wood	31600*
16.23.19	Builders' joinery and carpentry, of wood, n.e.c.	31600*
16.23.2	Prefabricated wooden buildings	
16.23.20	Prefabricated wooden buildings	38701
16.23.9	Sub-contracted operations as part of manufacturing of other builders' carpentry and joiner	

16.23.99	Sub-contracted operations as part of manufacturing of other builders' carpentry and joinery	88130*
16.24	Wooden containers	
16.24.1	Wooden containers	
16.24.11	Pallets, box pallets and other load boards of wood	31700*
16.24.12	Barrels and coopers' products of wood	31700*
16.24.13	Other wooden containers and parts thereof	31700*
16.24.9	Sub-contracted operations as part of manufacturing of wooden containers	
16.24.99	Sub-contracted operations as part of manufacturing of wooden containers	88130*
16.29	Other products of wood; articles of cork, straw and plaiting materials	
16.29.1	Other products of wood	
16.29.11	Tools, tool bodies, tool handles, broom or brush bodies and handles, blocks for the manufacture of smoking pipes, boot or shoe lasts and trees, of wood	31911
16.29.12	Tableware and kitchenware, of wood	31912
16.29.13	Wood marquetry and inlaid wood, cases for jewellery or cutlery and similar articles of wood, statuettes and other ornaments, of wood	31913
16.29.14	Wooden frames for paintings, photographs, mirrors or similar objects and other articles of wood	29600* 31914 38922*
16.29.2	Articles of cork, straw or other plaiting materials; basket ware and wickerwork	
16.29.21	Natural cork, debarked or roughly squared or in blocks, plates, sheets or strip; crushed, granulated or ground cork; waste cork	31921
16.29.22	Articles of natural cork	31922*
16.29.23	Blocks, plates, sheets and strips, tiles of any shape, solid cylinders, of agglomerated cork	31922*
16.29.24	Agglomerated cork; articles of agglomerated cork n.e.c.	31922*
16.29.25	Manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork	31923
16.29.9	Wood and cork, except furniture, and straw and plaiting material manufacturing services; sub-contracted operations as part of manufacturing of other products of wood; articles of cork, straw and plaiting materials	
16.29.91	Wood and cork, except furniture, and straw and plaiting material manufacturing services	88130*
16.29.99	Sub-contracted operations as part of manufacturing of other products of wood, articles of cork, straw and plaiting materials	88130*

17	Paper and paper products	
17.1	Pulp, paper and paperboard	
17.11	Pulp	
17.11.1	Pulps of wood or other fibrous cellulosic material	
17.11.11	Chemical wood pulp, dissolving grades	32111
17.11.12	Chemical wood pulp, soda or sulphate, other than dissolving grades	32112*
17.11.13	Chemical wood pulp, sulphite, other than dissolving grades	32112*
17.11.14	Mechanical wood pulp; semi-chemical wood pulp; pulps of fibrous cellulosic material other than wood	32113
17.11.9	Sub-contracted operations as part of manufacturing of pulp	
17.11.99	Sub-contracted operations as part of manufacturing of pulp	88140*
17.12	Paper and paperboard	
17.12.1	Newsprint, handmade paper and other uncoated paper or paperboard for graphic purposes	
17.12.11	Newsprint, in rolls or sheets	32121
17.12.12	Handmade paper and paperboard	32122
17.12.13	Paper and paperboard used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper; carbonizing base paper; wallpaper base	32129*
17.12.14	Other paper and paperboard for graphic purposes	32129*
17.12.2	Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres	
17.12.20	Toilet or facial tissue stock, towel or napkin stock, cellulose wadding and webs of cellulose fibres	32131
17.12.3	Containerboard	
17.12.31	Kraftliner, unbleached, uncoated	32132*
17.12.32	White top kraftliner; coated kraftliner	32132*
17.12.33	Semi chemical fluting	32134*
17.12.34	Recycled fluting and other fluting	32134*
17.12.35	Testliner (recycled liner board)	32135
17.12.4	Uncoated paper	
17.12.41	Uncoated kraft paper; sack kraft paper, creped or crinkled	32133*

17.12.42	Sulphite wrapping paper and other uncoated paper (other than that of a kind used for writing, printing or other graphic purposes)	32136*
17.12.43	Filter paper and paperboard; felt paper	32136*
17.12.44	Cigarette paper not cut to size or in form of booklets or tubes	32136*
17.12.5	Uncoated paperboard (other than that of a kind used for writing, printing or other graphic purposes)	
17.12.51	Uncoated, inside grey paperboard	32133*
17.12.59	Other uncoated paperboard	32133*
17.12.6	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	
17.12.60	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers	32137
17.12.7	Processed paper and paperboard	
17.12.71	Composite paper and paperboard, not surface-coated or impregnated	32141
17.12.72	Paper and paperboard, creped, crinkled, embossed or perforated	32142
17.12.73	Paper and paperboard of a kind used for writing, printing or other graphic purposes, coated with kaolin or with other inorganic substances	32143*
17.12.74	Kraft paper (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143*
17.12.75	Kraft paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143*
17.12.76	Carbon paper, self-copy paper and other copying or transfer paper, in rolls or sheets	32149*
17.12.77	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface coloured or printed, in rolls or sheets	32149*
17.12.78	Inside grey paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143*
17.12.79	Other paperboard (other than that of a kind used for writing, printing or other graphic purposes), coated with kaolin or with other inorganic substances	32143*
17.12.9	Sub-contracted operations as part of manufacturing of paper and paperboard	
17.12.99	Sub-contracted operations as part of manufacturing of paper and paperboard	88140*
17.2	Articles of paper and paperboard	
17.21	Corrugated paper and paperboard and of containers of paper and paperboard	
17.21.1	Corrugated paper and paperboard and of containers of paper and paperboard	
17.21.11	Corrugated board, in rolls or sheets	32151

17.21.12	Sacks and bags of paper	32152
17.21.13	Cartons, boxes and cases, of corrugated board or corrugated paperboard	32153*
17.21.14	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	32153*
17.21.15	Box files, letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper	32153*
17.21.9	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard	
17.21.99	Sub-contracted operations as part of manufacturing of corrugated paper and paperboard and containers of paper and paperboard	88140*
17.22	Household and sanitary goods and toilet requisites	
17.22.1	Household and toilet paper and paper products	
17.22.11	Toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths and serviettes, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	32193*
17.22.12	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles and articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	27991* 32193*
17.22.13	Trays, dishes, plates and cups and the like, of paper or paperboard	32199*
17.22.9	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites	
17.22.99	Sub-contracted operations as part of manufacturing of household and sanitary goods and toilet requisites	88140*
17.23	Paper stationery	
17.23.1	Paper stationery	
17.23.11	Carbon paper, self-copy paper and other copying or transfer papers; duplicator stencil and offset plates of paper; gummed or adhesive paper	32191
17.23.12	Envelopes, letter cards, plain postcards and correspondence cards of paper or paperboard; boxes, pouches, wallets and writing compendiums of paper or paperboard, containing paper stationery	32192
17.23.13	Registers, account books, binders, forms and other articles of stationery, of paper or paperboard	32700
17.23.14	Other paper and paperboard, of a kind used for writing or printing or other graphic purposes, printed, embossed or perforated	32199*
17.23.9	Sub-contracted operations as part of manufacturing of paper stationery	
17.23.99	Sub-contracted operations as part of manufacturing of paper stationery	88140*
17.24	Wallpaper	

17.24.1	Wallpaper	
17.24.11	Wallpaper and similar wall coverings; window transparencies of paper	32194
17.24.12	Textile wall coverings	32195
17.24.9	Sub-contracted operations as part of manufacturing of wallpaper	
17.24.99	Sub-contracted operations as part of manufacturing of wallpaper	88140*
17.29	Other articles of paper and paperboard n.e.c.	
17.29.1	Other articles of paper and paperboard n.e.c.	
17.29.11	Labels of paper or paperboard	32197
17.29.12	Filter blocks, slabs and plates, of paper pulp	32198
17.29.19	Cigarette paper; bobbins, spools, cops and similar supports; filter paper and paperboard; other articles of paper and paperboard n.e.c.	32199*
17.29.9	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard n.e.c.	
17.29.99	Sub-contracted operations as part of manufacturing of other articles of paper and paperboard n.e.c.	88140*
18	Printing and recording services	
18.1	Printing services and services related to printing	
18.11	Newspaper printing services	
18.11.1	Newspaper printing services	
18.11.10	Newspaper printing services	89121*
18.12	Other printing services	
18.12.1	Other printing services	
18.12.11	Printing services for postage stamps, taxation stamps, documents of titles, smart cards, cheques and other security papers and the like	89121*
18.12.12	Printing services for advertising catalogues, prospects, posters and other printed advertising	89121*
18.12.13	Printing services for journals and periodicals, appearing less than four times a week	89121*
18.12.14	Printing services for books, maps, hydrographic or similar charts of all kinds, pictures, designs and photographs, postcards	89121*
18.12.15	Printing services for labels and tags	89121*
18.12.16	Printing services directly onto plastic, glass, metal, wood and ceramics	89121*

18.12.19	Other printing services n.e.c.	89121*
18.13	Pre-press and pre-media services	
18.13.1	Pre-press services	
18.13.10	Pre-press services	89121*
18.13.2	Printing plates or cylinders and other impressed media for use in printing	
18.13.20	Printing plates or cylinders and other impressed media for use in printing	32800
18.13.3	Ancillary services related to printing	
18.13.30	Ancillary services related to printing	89121*
18.14	Binding and related services	
18.14.1	Binding and related services	
18.14.10	Binding and related services	89121*
18.2	Reproduction services of recorded media	
18.20	Reproduction services of recorded media	
18.20.1	Reproduction services of sound recording	
18.20.10	Reproduction services of sound recording	89122*
18.20.2	Reproduction services of video recording	
18.20.20	Reproduction services of video recording	89122*
18.20.3	Reproduction services of software	
18.20.30	Reproduction services of software	89122*
19	Coke and refined petroleum products	
19.1	Coke oven products	
19.10	Coke oven products	
19.10.1	Coke and semi-coke of coal, of lignite or of peat; retort carbon	
19.10.10	Coke and semi-coke of coal, of lignite or of peat; retort carbon	33100
19.10.2	Tar distilled from coal, lignite or peat; other mineral tars	
19.10.20	Tar distilled from coal, lignite or peat; other mineral tars	33200
19.10.3	Pitch and pitch coke	
19.10.30	Pitch and pitch coke	34540*

19.10.9	Sub-contracted operations as part of manufacturing of coke oven products	
19.10.99	Sub-contracted operations as part of manufacturing of coke oven products	88151*
19.2	Refined petroleum products	
19.20	Refined petroleum products	
19.20.1	Briquettes, ovoids and similar solid fuels	
19.20.11	Briquettes, ovoids and similar solid fuels manufactured from coal	11020
19.20.12	Briquettes, ovoids and similar solid fuels manufactured from lignite	11030*
19.20.13	Briquettes, ovoids and similar solid fuels manufactured from peat	11040*
19.20.2	Fuel oil and gas; lubricating oils	
19.20.21	Motor spirit (gasoline), including aviation spirit	33310
19.20.22	Spirit type (gasoline type) jet fuel	33320
19.20.23	Light petroleum oils, light preparations n.e.c.	33330
19.20.24	Kerosene, including kerosene type jet fuel	33340
19.20.25	Gas oils	33360
19.20.26	Medium petroleum oils; medium preparations n.e.c.	33350
19.20.27	Fuel oils n.e.c.	33370
19.20.28	Lubricating petroleum oils; heavy preparations n.e.c.	33380
19.20.3	Petroleum gases and other gaseous hydrocarbons, except natural gas	
19.20.31	Propane and butane, liquefied	33410
19.20.32	Ethylene, propylene, butylene, butadiene and other petroleum gases or gaseous hydrocarbons, except natural gas	33420
19.20.4	Other petroleum products	
19.20.41	Petroleum jelly; paraffin wax; petroleum and other waxes	33500*
19.20.42	Petroleum coke; petroleum bitumen and other residues of petroleum oils	33500*
19.20.9	Sub-contracted operations as part of manufacturing of refined petroleum products	
19.20.99	Sub-contracted operations as part of manufacturing of refined petroleum products	88151*
20	Chemicals and chemical products	
20.1	Basic chemicals, fertilizers and nitrogen compounds, plastics and synthetic rubber in primary forms	

20.11	Industrial gases	
20.11.1	Industrial gases	
20.11.11	Hydrogen, argon, rare gases, nitrogen and oxygen	34210*
20.11.12	Carbon dioxide and other inorganic oxygen compounds of non-metals	34210*
20.11.13	Liquid air and compressed air	34250*
20.11.9	Sub-contracted operations as part of manufacturing of industrial gases	
20.11.99	Sub-contracted operations as part of manufacturing of industrial gases	88160*
20.12	Dyes and pigments	
20.12.1	Oxides, peroxides and hydroxides	
20.12.11	Zinc oxide and peroxide; titanium oxides	34220*
20.12.12	Chromium, manganese, lead and copper oxides and hydroxides	34220*
20.12.19	Other metal oxides, peroxides and hydroxides	34220*
20.12.2	Tanning or dyeing extracts; tannins and their derivatives; colouring matter n.e.c.	
20.12.21	Synthetic organic colouring matter and preparations based thereon; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores; colour lakes and preparations based thereon	34310
20.12.22	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; colouring matter of vegetable or animal origin	34320
20.12.23	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations; enzymatic preparations for pre-tanning	34330
20.12.24	Colouring matter n.e.c.; inorganic products of a kind used as luminophores	34340
20.12.9	Sub-contracted operations as part of manufacturing of dyes and pigments	
20.12.99	Sub-contracted operations as part of manufacturing of dyes and pigments	88160*
20.13	Other inorganic basic chemicals	
20.13.1	Enriched uranium and plutonium; depleted uranium and thorium; other radioactive elements	
20.13.11	Enriched uranium and plutonium and their compounds	33620 88152*
20.13.12	Depleted uranium and thorium and their compounds	33630 88152*
20.13.13	Other radioactive elements and isotopes and compounds; alloys, dispersions, ceramic products and mixtures containing these elements, isotopes or compounds	33690
20.13.14	Fuel elements (cartridges), non-irradiated, for nuclear reactors	33710

20.13.2	Chemical elements n.e.c.; inorganic acids and compounds	
20.13.21	Metalloids	34231*
20.13.22	Halogen or sulphur compounds of non-metals	34231*
20.13.23	Alkali or alkaline-earth metals; rare earth metals, scandium and yttrium; mercury	34231*
20.13.24	Hydrogen chloride; oleum; diphosphorus pentaoxide; other inorganic acids; silicon and sulphur dioxide	34231* 34232
20.13.25	Oxides, hydroxides and peroxides; hydrazine and hydroxylamine and their inorganic salts	34231*
20.13.3	Metallic halogenates; hypochlorites, chlorates and perchlorates	
20.13.31	Metallic halogenates	34240*
20.13.32	Hypochlorites, chlorates and perchlorates	34240*
20.13.4	Sulphides, sulphates; nitrates, phosphates and carbonates	
20.13.41	Sulphides, sulphites and sulphates	34240*
20.13.42	Phosphinates, phosphonates, phosphates, polyphosphates and nitrates (except of potassium)	34240*
20.13.43	Carbonates	34240*
20.13.5	Salts of other metals	
20.13.51	Salts of oxometallic or peroxometallic acids; colloidal precious metals	34250*
20.13.52	Inorganic compounds n.e.c., including distilled water; amalgams other than amalgams of precious metals	34250*
20.13.6	Other basic inorganic chemicals	
20.13.61	Isotopes n.e.c. and compounds thereof (including heavy water)	34260
20.13.62	Cyanides, cyanide oxides and complex cyanides; fulminates, cyanates and thiocyanates; silicates; borates; perborates; other salts of inorganic acids or peroxyacids	34270
20.13.63	Hydrogen peroxide	34280*
20.13.64	Phosphides, carbides, hydrides, nitrides, azides, silicides and borides	34280*
20.13.65	Compounds of rare earth metals, of yttrium or of scandium	34290
20.13.66	Sulphur, except sublimed sulphur, precipitated sulphur and colloidal sulphur	34520
20.13.67	Roasted iron pyrites	34530
20.13.68	Piezo-electric quartz; other synthetic or reconstructed precious or semi-precious stones, unworked	34560

20.13.9	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals	
20.13.99	Sub-contracted operations as part of manufacturing of other inorganic basic chemicals	88160*
20.14	Other organic basic chemicals	
20.14.1	Hydrocarbons and their derivatives	
20.14.11	Acyclic hydrocarbons	34110*
20.14.12	Cyclic hydrocarbons	34110*
20.14.13	Chlorinated derivatives of acyclic hydrocarbons	34110*
20.14.14	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	34110*
20.14.19	Other derivatives of hydrocarbons	34110*
20.14.2	Alcohols, phenols, phenol-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; industrial fatty alcohols	
20.14.21	Industrial fatty alcohols	34139*
20.14.22	Monohydric alcohols	34139*
20.14.23	Diols, polyalcohols, cyclical alcohols and derivatives thereof	34139* 34570*
20.14.24	Phenols; phenol-alcohols and derivatives of phenols	34139*
20.14.3	Industrial monocarboxylic fatty acids; carboxylic acids and their derivatives	
20.14.31	Industrial monocarboxylic fatty acids; acid oils from refining	34120
20.14.32	Saturated acyclic monocarboxylic acids and their derivatives	34140*
20.14.33	Unsaturated monocarboxylic, cyclanic, cyclenic or cycloterpenic acyclic polycarboxylic acids and their derivatives	34140*
20.14.34	Aromatic polycarboxylic and carboxylic acids with additional oxygen functions; and their derivatives, except salicylic acid and its salts	34140*
20.14.4	Organic compounds with nitrogen functions	
20.14.41	Amine function compounds	34150*
20.14.42	Oxygen-function amino-compounds, except lysine and glutamic acid	34150*
20.14.43	Ureines; carboxymide-function compounds, nitrile function compounds; derivatives thereof	34150*
20.14.44	Compounds with other nitrogen functions	34150*

20.14.5	Organo-sulphur compounds and other organo-inorganic compounds; heterocyclic compounds n.e.c.	
20.14.51	Organo-sulphur and other organo-inorganic compounds	34160*
20.14.52	Heterocyclic compounds n.e.c.; nucleic acids and their salts	34160*
20.14.53	Phosphoric esters and their salts or esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; and their halogenated, sulphonated, nitrated or nitrosated derivatives	34180
20.14.6	Ethers, organic peroxides, epoxides, acetals and hemiacetals; other organic compounds	
20.14.61	Aldehyde function compounds	34170*
20.14.62	Ketone and quinone function compounds	34170*
20.14.63	Ethers, organic peroxides, epoxides, acetals and hemiacetals and their derivatives	34170*
20.14.64	Enzymes and other organic compounds n.e.c.	34170*
20.14.7	Miscellaneous basic organic chemical products	
20.14.71	Derivates of vegetable or resin products	34400
20.14.72	Wood charcoal	34510
20.14.73	Oils and other products of the distillation of high temperature coal tar, and similar products	34540*
20.14.74	Undenatured ethyl alcohol of alcoholic strength by volume of $\geq 80\%$	24110
20.14.75	Ethyl alcohol and other spirits, denatured, of any strength	34131
20.14.8	Residual lyes from the manufacture of wood pulp, excluding tall oil	
20.14.80	Residual lyes from the manufacture of wood pulp, excluding tall oil	39230
20.14.9	Sub-contracted operations as part of manufacturing of other organic basic chemicals	
20.14.99	Sub-contracted operations as part of manufacturing of other organic basic chemicals	88160*
20.15	Fertilizers and nitrogen compounds	
20.15.1	Nitric acid; sulphonitric acids; ammonia	
20.15.10	Nitric acid; sulphonitric acids; ammonia	34233 34651
20.15.2	Ammonium chloride; nitrites	
20.15.20	Ammonium chloride; nitrites	34652 34653
20.15.3	Nitrogenous fertilizers, mineral or chemical	

20.15.31	Urea	34611
20.15.32	Ammonium sulphate	34612
20.15.33	Ammonium nitrate	34613
20.15.34	Double salts and mixtures of calcium nitrate and ammonium nitrate	34614
20.15.35	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances	34615
20.15.39	Other nitrogenous fertilizers and mixtures.	34619
20.15.4	Phosphatic fertilizers, mineral or chemical	
20.15.41	Superphosphates	34621
20.15.49	Other phosphatic fertilizers	34629
20.15.5	Potassic fertilizers, mineral or chemical	
20.15.51	Potassium chloride (muriate of potash)	34631
20.15.52	Potassium sulphate (sulphate of potash)	34632
20.15.59	Other potassic fertilizers	34639
20.15.6	Sodium nitrate	
20.15.60	Sodium nitrate	34150*
20.15.7	Fertilizers n.e.c.	34659
20.15.71	Fertilizers containing three nutrients: nitrogen, phosphorus and potassium	34641
20.15.72	Diammonium hydrogenorthophosphate (diammonium phosphate)	34642
20.15.73	Monoammonium phosphate	34643
20.15.74	Fertilizers containing two nutrients: nitrogen and phosphorus	34644
20.15.75	Fertilizers containing two nutrients: phosphorus and potassium	34645
20.15.76	Potassium nitrates	34646
20.15.79	Mineral or chemical fertilizers containing at least two nutrients (nitrogen, phosphate, potash) n.e.c.	34649
20.15.8	Animal or vegetable fertilizers n.e.c.	
20.15.80	Animal or vegetable fertilizers n.e.c.	34654
20.15.9	Sub-contracted operations as part of manufacturing of fertilizers and nitrogen compounds	
20.15.99	Sub-contracted operations as part of manufacturing of fertilizers and nitrogen compounds	88160*

20.16	Plastics in primary forms	
20.16.1	Polymers of ethylene, in primary forms	
20.16.10	Polymers of ethylene, in primary forms	34710
20.16.2	Polymers of styrene, in primary forms	
20.16.20	Polymers of styrene, in primary forms	34720
20.16.3	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	
20.16.30	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	34730
20.16.4	Polyethers and polyesters; polycarbonates, alkyd and epoxide resins	
20.16.40	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	34740
20.16.5	Other plastics in primary forms; ion exchangers	
20.16.51	Polymers of propylene or of other olefins, in primary forms	34790*
20.16.52	Polymers of vinyl acetate or of other vinyl esters and other vinyl polymers, in primary forms	34790*
20.16.53	Acrylic polymers, in primary forms	34790*
20.16.54	Polyamides, in primary forms	34790*
20.16.55	Urea resins, thiourea resins and melamine resins, in primary forms	34790*
20.16.56	Other amino-resins, phenolic resins and polyurethanes, in primary forms	34790*
20.16.57	Silicones, in primary forms	34790*
20.16.59	Other plastics, in primary forms, n.e.c.	34790*
20.16.9	Sub-contracted operations as part of manufacturing of plastics in primary forms	
20.16.99	Sub-contracted operations as part of manufacturing of plastics in primary forms	88170*
20.17	Synthetic rubber in primary forms	
20.17.1	Synthetic rubber in primary forms	
20.17.10	Synthetic rubber and factice derived from oils, and mixtures thereof with natural rubber and similar natural gums, in primary forms or in plates, sheets or strips	34800
20.17.9	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms	
20.17.99	Sub-contracted operations as part of manufacturing of synthetic rubber in primary forms	88170*
20.2	Pesticides and other agrochemical products	

20.20	Pesticides and other agrochemical products	
20.20.1	Pesticides and other agrochemical products	
20.20.11	Insecticides	34661
20.20.12	Herbicides	34663*
20.20.13	Anti-sprouting products and plant growth regulators	34663*
20.20.14	Disinfectants	34664
20.20.15	Fungicides	34662
20.20.19	Other pesticides and other agrochemical products	34666 34669
20.20.9	Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products	
20.20.99	Sub-contracted operations as part of manufacturing of pesticides and other agro-chemical products	88160*
20.3	Paints, varnishes and similar coatings, printing ink and mastics	
20.30	Paints, varnishes and similar coatings, printing ink and mastics	
20.30.1	Paints and varnishes based on polymers	
20.30.11	Paints and varnishes based on acrylic or vinyl polymers, in an aqueous medium	35110*
20.30.12	Paints and varnishes based on polyesters, acrylic or vinyl polymers, in a non-aqueous medium; solutions	35110*
20.30.2	Other paints and varnishes and related products; artists' colour and printing ink	
20.30.21	Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, engobes, liquid lustres and the like; glass frit	35110*
20.30.22	Other paints and varnishes; prepared driers	35110*
20.30.23	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like	35120
20.30.24	Printing ink	35130
20.30.9	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics	
20.30.99	Sub-contracted operations as part of manufacturing of paints, varnishes and similar coatings, printing ink and mastics	88160*
20.4	Soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations	
20.41	Soap and detergents, cleaning and polishing preparations	

20.41.1	Glycerol	
20.41.10	Glycerol	34570*
20.41.2	Organic surface-active agents, except soap	
20.41.20	Organic surface-active agents, except soap	35310
20.41.3	Soap, washing and cleaning preparations	
20.41.31	Soap and organic surface-active products and preparations for use as soap; paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent	35321*
20.41.32	Detergents and washing preparations	35322
20.41.4	Odoriferous preparations and waxes	
20.41.41	Preparations for perfuming or deodorizing rooms	35331
20.41.42	Artificial waxes and prepared waxes	35332
20.41.43	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal	35333
20.41.44	Scouring pastes and powders and other scouring preparations	35334
20.41.9	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations	
20.41.99	Sub-contracted operations as part of manufacturing of soap and detergents, cleaning and polishing preparations	88160*
20.42	Perfumes and toilet preparations	
20.42.1	Perfumes and toilet preparations	
20.42.11	Perfumes and toilet waters	35323*
20.42.12	Lip and eye make-up preparations	35323*
20.42.13	Manicure or pedicure preparations	35323*
20.42.14	Powders for cosmetic or toilet use	35323*
20.42.15	Beauty, make-up or skin-care preparations (including sun tan preparations) n.e.c.	35323*
20.42.16	Shampoos, hair lacquers, preparations for permanent waving or straightening	35323*
20.42.17	Lotions and other preparations for use on the hair n.e.c.	35323*
20.42.18	Preparations for oral or dental hygiene (including denture fixative pastes and powders), dental floss	35323*
20.42.19	Shaving preparations; personal deodorants and antiperspirants; bath preparations; other perfumery, cosmetic or toilet preparations n.e.c.	35321* 35323*
20.42.9	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations	

20.42.99	Sub-contracted operations as part of manufacturing of perfumes and toilet preparations	88160*
20.5	Other chemical products	
20.51	Explosives	
20.51.1	Prepared explosives; safety fuses; percussion or detonating gaps; igniters; electric detonators; fireworks	
20.51.11	Propellant powders and prepared explosives	35450*
20.51.12	Safety fuses; detonating fuses; caps; igniters; electric detonators	35450*
20.51.13	Fireworks	35460*
20.51.14	Signalling flares, rain rockets, fog signals and other pyrotechnic articles, excluding fireworks	35460*
20.51.2	Matches	
20.51.20	Matches	38998
20.51.9	Sub-contracted operations as part of manufacturing of explosives	
20.51.99	Sub-contracted operations as part of manufacturing of explosives	88160*
20.52	Glues	
20.52.1	Glues	
20.52.10	Glues	35420*
20.52.9	Sub-contracted operations as part of manufacturing of glues	
20.52.99	Sub-contracted operations as part of manufacturing of glues	88160*
20.53	Essential oils	
20.53.1	Essential oils	
20.53.10	Essential oils	35410
20.53.9	Sub-contracted operations as part of manufacturing of essential oils	
20.53.99	Sub-contracted operations as part of manufacturing of essential oils	88160*
20.59	Other chemical products n.e.c.	
20.59.1	Photographic plates and film, instant print film; chemical preparations and unmixed products for photographic uses	
20.59.11	Photographic plates and film and instant print film, sensitized, unexposed; photographic paper	48341
20.59.12	Sensitizing emulsions for photographic uses; chemical preparations for photographic uses n.e.c.	48342

20.59.2	Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils	
20.59.20	Chemically modified animal or vegetable fats and oils; inedible mixtures of animal or vegetable fats or oils	34550
20.59.3	Writing or drawing ink and other inks	
20.59.30	Writing or drawing ink and other inks	35140
20.59.4	Lubricating preparations; additives; anti-freezing preparations	
20.59.41	Lubricating preparations	35430*
20.59.42	Anti-knock preparations; additives for mineral oils and similar products	35430*
20.59.43	Hydraulic brake fluids; anti-freezing preparations and prepared de-icing fluids	35430*
20.59.5	Miscellaneous other chemical products	
20.59.51	Peptones, other protein substances and their derivatives, n.e.c.; hide powder	35420*
20.59.52	Modelling pastes; dental wax and other preparations for use in dentistry with a basis of plaster; preparations and charges for fire-extinguishers; prepared culture media for development of micro-organisms; composite diagnostic or laboratory reagents n.e.c.	35440*
20.59.53	Chemical elements in disk form and compounds doped for use in electronics	35470
20.59.54	Activated carbon	35490*
20.59.55	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and similar products	35490*
20.59.56	Pickling preparations; fluxes; prepared rubber accelerators; compound plasticizers and stabilizers for rubber or plastics; catalytic preparations n.e.c.; mixed alkylbenzenes and mixed alkyl-naphthalenes n.e.c.	35490*
20.59.57	Prepared binders for foundry moulds or cores; chemical products	35490*
20.59.59	Miscellaneous other chemical products n.e.c.	35490*
20.59.6	Gelatines and gelatine derivatives, including milk albumins	
20.59.60	Gelatines and gelatine derivatives, including milk albumins	35420*
20.59.9	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.	
20.59.99	Sub-contracted operations as part of manufacturing of other chemical products n.e.c.	88160*
20.6	Man-made fibres	
20.60	Man-made fibres	
20.60.1	Synthetic fibres	
20.60.11	Synthetic staple and tow, not carded or combed	35510

20.60.12	Polyamide and polyester high tenacity filament yarn	35520*
20.60.13	Other synthetic filament yarn, single	35520*
20.60.14	Synthetic monofilament; strip and the like, of synthetic textile materials	35530
20.60.2	Artificial fibres	
20.60.21	Artificial staple and tow, not carded or combed	35540
20.60.22	Viscose high tenacity filament yarn	35550*
20.60.23	Other artificial filament yarn, single	35550*
20.60.24	Artificial monofilament; strip and the like of artificial textile materials	35560
20.60.9	Sub-contracted operations as part of manufacturing of man-made fibres	
20.60.99	Sub-contracted operations as part of manufacturing of man-made fibres	88160*
21	Basic pharmaceutical products and pharmaceutical preparations	
21.1	Basic pharmaceutical products	
21.10	Basic pharmaceutical products	
21.10.1	Salicylic acid, O-acetylsalicylic acid, their salts and esters	
21.10.10	Salicylic acid, O-acetylsalicylic acid, their salts and esters	35210
21.10.2	Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof	
21.10.20	Lysine, glutamic acid and their salts; quaternary ammonium salts and hydroxides; phosphoaminolipids; amides and their derivatives and salts thereof	35220
21.10.3	Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives; sulphonamides	
21.10.31	Lactones n.e.c., heterocyclic compounds with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring, a pyrimidine ring, a piperazine ring, an unfused triazine ring or a phenothiazine ring system not further fused; hydantoin and its derivatives	35230*
21.10.32	Sulphonamides	35230*
21.10.4	Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts n.e.c.	
21.10.40	Sugars, chemically pure, n.e.c.; sugar ethers and esters and their salts, n.e.c.	35240
21.10.5	Provitamins, vitamins and hormones; glycosides and vegetable alkaloids and their derivatives; antibiotics	
21.10.51	Provitamins, vitamins and their derivatives	35250*

21.10.52	Hormones, derivatives thereof; other steroids, used primarily as hormones	35250*
21.10.53	Glycosides, vegetable alkaloids, their salts, ethers, esters and other derivatives	35250*
21.10.54	Antibiotics	35250*
21.10.6	Glands and other organs; extracts thereof and other human or animal substances n.e.c.	
21.10.60	Glands and other organs; extracts thereof and other human or animal substances n.e.c.	35270*
21.10.9	Sub-contracted operations as part of manufacturing of basic pharmaceutical products	
21.10.99	Sub-contracted operations as part of manufacturing of basic pharmaceutical products	88160*
21.2	Pharmaceutical preparations	
21.20	Pharmaceutical preparations	
21.20.1	Medicaments	
21.20.11	Medicaments, containing penicillins or other antibiotics	35260*
21.20.12	Medicaments, containing hormones, but not antibiotics	35260*
21.20.13	Medicaments, containing alkaloids or derivatives thereof, but not hormones or antibiotics	35260*
21.20.2	Other pharmaceutical preparations	
21.20.21	Antisera and vaccines	35270*
21.20.22	Chemical contraceptive preparations based on hormones or spermicides	35270*
21.20.23	Diagnostic reagents and other pharmaceutical preparations	35270*
21.20.24	Adhesive dressings, catgut and similar materials; first-aid boxes	35270*
21.20.9	Sub-contracted operations as part of manufacturing of pharmaceutical preparations	
21.20.99	Sub-contracted operations as part of manufacturing of pharmaceutical preparations	88152 88160*
22	Rubber and plastics products	
22.1	Rubber products	
22.11	Rubber tyres and tubes; retreading and rebuilding of rubber tyres	
22.11.1	New rubber tyres and tubes	
22.11.11	New pneumatic tyres, of rubber, of a kind used on motor cars	36111
22.11.12	New pneumatic tyres, of rubber, of a kind used on motorcycles or bicycles	36112
22.11.13	New pneumatic tyres, of rubber, of a kind used on buses, lorries or aircraft	36113*

22.11.14	Agrarian tyres; other new pneumatic tyres, of rubber	36113*
22.11.15	Inner tubes, solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	36114
22.11.16	Camel-back strips for retreading rubber tyres	36115
22.11.2	Retreaded pneumatic tyres, of rubber	
22.11.20	Retreaded pneumatic tyres, of rubber	36120
22.11.9	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres	
22.11.99	Sub-contracted operations as part of manufacturing of rubber tyres and tubes; retreading and rebuilding of rubber tyres	88170*
22.19	Other rubber products	
22.19.1	Reclaimed rubber in primary forms or in plates, sheets or strip	
22.19.10	Reclaimed rubber in primary forms or in plates, sheets or strip	36210
22.19.2	Unvulcanized rubber and articles thereof; vulcanized rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes	
22.19.20	Unvulcanized rubber and articles thereof; vulcanized rubber, other than hard rubber, in thread, cord, plates, sheets, strip, rods and profile shapes	36220
22.19.3	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber	
22.19.30	Tubes, pipes and hoses, of vulcanized rubber other than hard rubber	36230
22.19.4	Conveyor or transmission belts or belting, of vulcanized rubber	
22.19.40	Conveyor or transmission belts or belting, of vulcanized rubber	36240
22.19.5	Rubberized textile fabrics, except tyre cord fabric	
22.19.50	Rubberized textile fabrics, except tyre cord fabric	36250
22.19.6	Articles of apparel and clothing accessories, of vulcanized rubber other than hard rubber	
22.19.60	Articles of apparel and clothing accessories, of vulcanized rubber other than hard rubber	36260
22.19.7	Articles of vulcanized rubber n.e.c.; hard rubber; articles of hard rubber	
22.19.71	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber	36270*
22.19.72	Floor coverings and mats, of vulcanized rubber other than cellular	36270*
22.19.73	Other articles of vulcanized rubber n.e.c.; hard rubber in all forms and articles thereof; floor coverings and mats, of vulcanized rubber	29600* 36270*

22.19.9	Sub-contracted operations as part of manufacturing of other rubber products	
22.19.99	Sub-contracted operations as part of manufacturing of other rubber products	88170*
22.2	Plastics products	
22.21	Plastic plates, sheets, tubes and profiles	
22.21.1	Monofilament > 1 mm, rods, sticks and profile shapes, of plastics	
22.21.10	Monofilament > 1 mm, rods, sticks and profile shapes, of plastics	36310
22.21.2	Tubes, pipes and hoses and fittings thereof, of plastics	
22.21.21	Artificial guts, of hardened proteins or of cellulosic materials; tubes, pipes and hoses, rigid, of plastics	36320*
22.21.29	Other tubes, pipes, hoses and fittings thereof, of plastics	36320*
22.21.3	Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials	
22.21.30	Plates, sheets, film, foil and strip, of plastics, not supported or similarly combined with other materials	36330
22.21.4	Other plates, sheets, film, foil and strip, of plastics	
22.21.41	Other plates, sheets, film, foil and strip, of plastics, cellular	36390*
22.21.42	Other plates, sheets, film, foil and strip, of plastics, non-cellular	36390*
22.21.9	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles	
22.21.99	Sub-contracted operations as part of manufacturing of plastic plates, sheets, tubes and profiles	88170*
22.22	Plastic packing goods	
22.22.1	Plastic packing goods	
22.22.11	Sacks and bags (including cones), of polymers of ethylene	36410*
22.22.12	Sacks and bags (including cones), of other plastics than polymers of ethylene	36410*
22.22.13	Boxes, cases, crates and similar articles of plastics	36490*
22.22.14	Carboys, bottles, flasks and similar articles of plastics	36490*
22.22.19	Other plastic packing goods	36490*
22.22.9	Sub-contracted operations as part of manufacturing of plastic packing goods	
22.22.99	Sub-contracted operations as part of manufacturing of plastic packing goods	88170*
22.23	Builders' ware of plastic	

22.23.1	Builders' ware of plastic; linoleum and hard non-plastic surface floor coverings	
22.23.11	Floor, wall or ceiling coverings of plastics, in rolls or in the form of tiles	36910
22.23.12	Baths, wash-basins, lavatory pans and covers, flushing cisterns and similar sanitary ware, of plastics	36930
22.23.13	Reservoirs, tanks, vats and similar containers, capacity > 300 l, of plastics	36950*
22.23.14	Doors, windows and frames and thresholds for doors; shutters, blinds and similar articles and parts thereof, of plastics	36950*
22.23.15	Linoleum and hard non-plastic surface floor coverings, i.e. resilient floor coverings, such as vinyl, linoleum etc.	38930
22.23.19	Builders' ware of plastics n.e.c.	36950*
22.23.2	Prefabricated buildings of plastics	
22.23.20	Prefabricated buildings of plastics	38703
22.23.9	Sub-contracted operations as part of manufacturing of builders' ware of plastics	
22.23.99	Sub-contracted operations as part of manufacturing of builders' ware of plastics	88170*
22.29	Other plastic products	
22.29.1	Apparel and clothing accessories (including gloves), of plastics	
22.29.10	Apparel and clothing accessories (including gloves), of plastics	28243
22.29.2	Other plastic products n.e.c.	
22.29.21	Self- adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics, in rolls of width ≤ 20cm	36920*
22.29.22	Other self-adhesive plates, sheets, film, foil, tapes, strip and other flat shapes of plastics	36920*
22.29.23	Tableware, kitchenware, other household articles and toilet articles, of plastics	36940
22.29.24	Parts n.e.c. for lamps and lighting fitting, illuminated name-plates and the like, of plastics	36960
22.29.25	Office or school supplies of plastics	36990*
22.29.26	Fittings for furniture, coachwork or the like, of plastics; statuettes and other ornamental articles, of plastics	36990*
22.29.29	Other articles of plastics	29600* 36990* 38922* 38994*
22.29.9	Manufacturing services of other plastic products; sub-contracted operations as part of manufacturing of other plastic products	

22.29.91	Manufacturing services of other plastic products	88170*
22.29.99	Sub-contracted operations as part of manufacturing of other plastic products	88170*
23	Other non-metallic mineral products	
23.1	Glass and glass products	
23.11	Flat glass	
23.11.1	Flat glass	
23.11.11	Glass cast, rolled, drawn or blown, in sheets, but not otherwise worked	37112
23.11.12	Float glass and surface ground or polished glass, in sheets, but not otherwise worked	37113
23.11.9	Sub-contracted operations as part of manufacturing of flat glass	
23.11.99	Sub-contracted operations as part of manufacturing of flat glass	88180*
23.12	Shaped and processed flat glass	
23.12.1	Shaped and processed flat glass	
23.12.11	Glass in sheets, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or mounted	37114
23.12.12	Safety glass	37115
23.12.13	Glass mirrors; multiple walled insulating units of glass	37116
23.12.9	Sub-contracted operations as part of manufacturing of shaped and processed flat glass	
23.12.99	Sub-contracted operations as part of manufacturing of shaped and processed flat glass	88180*
23.13	Hollow glass	
23.13.1	Hollow glass	
23.13.11	Bottles, jars, phials and other containers, of glass, except ampoules; stoppers, lids and other closures, of glass	37191
23.13.12	Drinking glasses other than of glass-ceramics	37193*
23.13.13	Glassware of a kind used for table or kitchen purposes, for toilet, office, indoor decorations and the like	37193*
23.13.14	Glass inners for vacuum flasks or for other vacuum vessels	37199*
23.13.9	Finishing services of hollow glass; sub-contracted operations as part of manufacturing of hollow glass	
23.13.91	Finishing services of drinking glasses and other glassware of a kind used for table or kitchen purpose	88180*
23.13.92	Finishing services of glass containers	88180*

23.13.99	Sub-contracted operations as part of manufacturing of hollow glass	88180*
23.14	Glass fibres	
23.14.1	Glass fibres	
23.14.11	Slivers, rovings, yarn and chopped strands, of glass fibre	37121
23.14.12	Voiles, webs, mats, mattresses, boards and other articles of glass fibres, except woven fabrics	37129
23.14.9	Sub-contracted operations as part of manufacturing of glass fibres	
23.14.99	Sub-contracted operations as part of manufacturing of glass fibres	88180*
23.19	Other processed glass, including technical glassware	
23.19.1	Other glass, semi-finished	
23.19.11	Glass in the mass, in balls (except microspheres), rods or tubes, unworked	37111*
23.19.12	Paving blocks, bricks, tiles and other articles of pressed or moulded glass; leaded lights and the like; multicellular or foam glass in blocks, plates or similar forms	37117
23.19.2	Technical and other glass	
23.19.21	Glass envelopes, open, and glass parts thereof, for electric lamps, cathode-ray tubes or the like	37192
23.19.22	Glasses for clocks, watches or spectacles, not optically worked; hollow spheres and their segments, for the manufacture of such glasses	37194
23.19.23	Laboratory, hygienic or pharmaceutical glassware; ampoules of glass	37195
23.19.24	Glass parts for lamps and lighting fittings, illuminated signs, name-plates and the like	37196
23.19.25	Electrical insulators of glass	37197
23.19.26	Articles of glass n.e.c.	37199*
23.19.9	Finishing services of other glass, including technical glassware; sub-contracted operations as part of manufacturing of other processed glass, including technical glassware	
23.19.91	Finishing services of other glass, including technical glassware	88180*
23.19.99	Sub-contracted operations as part of manufacturing of other processed glass, including technical glassware	88180*
23.2	Refractory products	
23.20	Refractory products	
23.20.1	Refractory products	
23.20.11	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals or earth	37310

23.20.12	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than of siliceous fossil meals or earths	37320
23.20.13	Refractory cements, mortars, concretes and similar compositions n.e.c.	37330
23.20.14	Unfired refractory products and other refractory ceramic goods	37340
23.20.9	Sub-contracted operations as part of manufacturing of refractory products	
23.20.99	Sub-contracted operations as part of manufacturing of refractory products	88180*
23.3	Clay building materials	
23.31	Ceramic tiles and flags	
23.31.1	Ceramic tiles and flags	
23.31.10	Ceramic tiles and flags	37370
23.31.9	Sub-contracted operations as part of manufacturing of ceramic tiles and flags	
23.31.99	Sub-contracted operations as part of manufacturing of ceramic tiles and flags	88180*
23.32	Bricks, tiles and construction products, in baked clay	
23.32.1	Bricks, tiles and construction products, in baked clay	
23.32.11	Non-refractory ceramic building bricks, flooring blocks, support or filler tiles and the like	37350*
23.32.12	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods	37350*
23.32.13	Ceramic pipes, conduits, guttering and pipe fittings	37360
23.32.9	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay	
23.32.99	Sub-contracted operations as part of manufacturing of bricks, tiles and construction products, in baked clay	88180*
23.4	Other porcelain and ceramic products	
23.41	Ceramic household and ornamental articles	
23.41.1	Ceramic household and ornamental articles	
23.41.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	37221*
23.41.12	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china	37221*
23.41.13	Statuettes and other ornamental ceramic articles	37222
23.41.9	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles	

23.41.99	Sub-contracted operations as part of manufacturing of ceramic household and ornamental articles	88180*
23.42	Ceramic sanitary fixtures	
23.42.1	Ceramic sanitary fixtures	
23.42.10	Ceramic sanitary fixtures	37210
23.42.9	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures	
23.42.99	Sub-contracted operations as part of manufacturing of ceramic sanitary fixtures	88180*
23.43	Ceramic insulators and insulating fittings	
23.43.1	Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics	
23.43.10	Electrical insulators of ceramics; insulating fittings, for electrical machines, appliances or equipment, of ceramics	37292
23.43.9	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings	
23.43.99	Sub-contracted operations as part of manufacturing of ceramic insulators and insulating fittings	88180*
23.44	Other technical ceramic products	
23.44.1	Other technical ceramic products	
23.44.11	Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china	37291* 46932
23.44.12	Ceramic wares for laboratory, chemical or other technical uses, other than of porcelain or china	37291*
23.44.9	Sub-contracted operations as part of manufacturing of other technical ceramic products	
23.44.99	Sub-contracted operations as part of manufacturing of other technical ceramic products	88180*
23.49	Other ceramic products	
23.49.1	Other ceramic products	
23.49.11	Ceramic articles for use in agriculture and for the conveyance or packing of goods	37291*
23.49.12	Other non-structural ceramic articles n.e.c.	37299
23.49.9	Sub-contracted operations as part of manufacturing of other ceramic products	
23.49.99	Sub-contracted operations as part of manufacturing of other ceramic products	88180*
23.5	Cement, lime and plaster	

23.51	Cement	
23.51.1	Cement	
23.51.11	Cement clinkers	37430
23.51.12	Portland cement, aluminous cement, slag cement and similar hydraulic cements	37440
23.51.9	Sub-contracted operations as part of manufacturing of cement	
23.51.99	Sub-contracted operations as part of manufacturing of cement	88180*
23.52	Lime and plaster	
23.52.1	Quicklime, slaked lime and hydraulic lime	
23.52.10	Quicklime, slaked lime and hydraulic lime	37420
23.52.2	Plaster	
23.52.20	Plaster	37410
23.52.3	Calcined or agglomerated dolomite	
23.52.30	Calcined or agglomerated dolomite	37450
23.52.9	Sub-contracted operations as part of manufacturing of lime and plaster	
23.52.99	Sub-contracted operations as part of manufacturing of lime and plaster	88180*
23.6	Articles of concrete, cement and plaster	
23.61	Concrete products for construction purposes	
23.61.1	Concrete products for construction	
23.61.11	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone	37540
23.61.12	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone	37550
23.61.2	Prefabricated buildings of concrete	
23.61.20	Prefabricated buildings of concrete	38704
23.61.9	Sub-contracted operations as part of manufacturing of concrete products for construction purposes	
23.61.99	Sub-contracted operations as part of manufacturing of concrete products for construction purposes	88180*
23.62	Plaster products for construction purposes	
23.62.1	Plaster products for construction purposes	
23.62.10	Plaster products for construction purposes	37530*

23.62.9	Sub-contracted operations as part of manufacturing of plaster products for construction purposes	
23.62.99	Sub-contracted operations as part of manufacturing of plaster products for construction purposes	88180*
23.63	Ready-mixed concrete	
23.63.1	Ready-mixed concrete	
23.63.10	Ready-mixed concrete	37510*
23.63.9	Sub-contracted operations as part of manufacturing of ready-mixed concrete	
23.63.99	Sub-contracted operations as part of manufacturing of ready-mixed concrete	88180*
23.64	Mortars	
23.64.1	Mortars	
23.64.10	Mortars	37510*
23.64.9	Sub-contracted operations as part of manufacturing of mortars	
23.64.99	Sub-contracted operations as part of manufacturing of mortars	88180*
23.65	Fibre cement	
23.65.1	Articles of fibre cement	
23.65.11	Boards, blocks and similar articles of vegetable fibre, straw or wood waste, agglomerated with mineral binders	37520
23.65.12	Articles of asbestos-cement, cellulose fibre-cement or the like	37570
23.65.9	Sub-contracted operations as part of manufacturing of articles of fibre cement	
23.65.99	Sub-contracted operations as part of manufacturing of articles of fibre cement	88180*
23.69	Other articles of concrete, plaster and cement	
23.69.1	Other articles of concrete, plaster and cement	
23.69.11	Other articles of plaster or compositions based on plaster n.e.c.	37530*
23.69.19	Articles of cement, concrete or artificial stone n.e.c.	37560
23.69.9	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement	
23.69.99	Sub-contracted operations as part of manufacturing of other articles of concrete, plaster and cement	88180*
23.7	Cut, shaped and finished stone	
23.70	Cut, shaped and finished stone	

23.70.1	Cut, shaped and finished stone	
23.70.11	Marble, travertine, alabaster, worked, and articles thereof (except setts, curbstones, flagstones, tiles, cubes and similar articles); artificially coloured granules, chippings and powder of marble, travertine and alabaster	37610
23.70.12	Other worked ornamental or building stone and articles thereof; other artificially coloured granules and powder of natural stone; articles of agglomerated slate	37690
23.70.9	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone	
23.70.99	Sub-contracted operations as part of manufacturing of cut, shaped and finished stone	88180*
23.9	Other non-metallic mineral products	
23.91	Abrasive products	
23.91.1	Abrasive products	
23.91.11	Millstones, grindstones, grinding wheels and the like, without frameworks, for working stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics	37910*
23.91.12	Abrasive powder or grain, on a base of textile fabric, paper or paperboard	37910*
23.91.9	Sub-contracted operations as part of manufacturing of abrasive products	
23.91.99	Sub-contracted operations as part of manufacturing of abrasive products	88180*
23.99	Other non-metallic mineral products n.e.c.	
23.99.1	Other non-metallic mineral products n.e.c.	
23.99.11	Fabricated asbestos fibres; mixtures with a basis of asbestos and magnesium carbonate; articles of such mixtures, or of asbestos; friction material for brakes, clutches and the like, not mounted	37920
23.99.12	Articles of asphalt or of similar material	37930
23.99.13	Bituminous mixtures based on natural and artificial stone materials and bitumen, natural asphalt or related substances as a binder	37940
23.99.14	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of semi-manufactures	37950
23.99.15	Artificial corundum	37960
23.99.19	Non-metallic mineral products n.e.c.	37990
23.99.9	Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.	
23.99.99	Sub-contracted operations as part of manufacturing of other non-metallic mineral products n.e.c.	88180*
24	Basic metals	

24.1	Basic iron and steel and of ferro-alloys	
24.10	Basic iron and steel and of ferro-alloys	
24.10.1	Primary materials of iron and steel	
24.10.11	Pig iron and spiegeleisen in pigs, blocks or other primary forms	41111
24.10.12	Ferro-alloys	41112 41113 41114 41115
24.10.13	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms, iron having a minimum purity by weight of 99,94%, in lumps, pellets or similar forms	41116
24.10.14	Granules and powders, of pig iron and spiegeleisen, or steel	39350 41117
24.10.2	Crude steel	
24.10.21	Non alloy steel in ingots or other primary forms and semi-finished products of non alloy steel	41121
24.10.22	Stainless steel in ingots or other primary forms and semi-finished products of stainless steel	41122*
24.10.23	Other alloy steel in ingots or other primary forms and semi-finished products of other alloy steel	41122*
24.10.3	Flat rolled products of steel, not further worked than hot rolled	
24.10.31	Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of ≥ 600 mm	41211
24.10.32	Flat rolled products of non alloy steel, not further worked than hot rolled, of a width of < 600 mm	41212
24.10.33	Flat rolled products of stainless steel, not further worked than hot rolled, of a width ≥ 600 mm	41213*
24.10.34	Flat rolled products of stainless steel, not further worked than hot rolled, of a width of < 600 mm	41214* 41224*
24.10.35	Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of ≥ 600 mm	41213* 41223*
24.10.36	Flat rolled products of other alloy steel, not further worked than hot rolled, of a width of < 600 mm (except products of silicon-electrical steel)	41214*
24.10.4	Flat rolled products of steel, not further worked than cold rolled, of a width of ≥ 600 mm	
24.10.41	Flat rolled products of non alloy steel, not further worked than cold rolled, of a width of ≥ 600 mm	41221

24.10.42	Flat rolled products of stainless steel, not further worked than cold rolled, of a width of ≥ 600 mm	41223*
24.10.43	Flat rolled products of other-alloy steel, not further worked than cold rolled, of a width of ≥ 600 mm	41223*
24.10.5	Flat rolled products of steel, clad, plated or coated and flat rolled products of high speed steel and of silicon-electrical steel	
24.10.51	Flat rolled products of non alloy steel, of a width of ≥ 600 mm, clad, plated or coated	41231*
24.10.52	Flat rolled products of other alloy steel, of a width of ≥ 600 mm, clad, plated or coated	41232
24.10.53	Flat rolled products of silicon-electrical steel, of a width of ≥ 600 mm	41233*
24.10.54	Flat rolled products of silicon-electrical steel, of a width of < 600 mm	41233*
24.10.55	Flat rolled products of high speed steel, of a width of < 600 mm	41234
24.10.6	Hot processed bars and rods of steel	
24.10.61	Bars and rods, hot rolled, in irregularly wound coils, of non alloy steel	41241
24.10.62	Other bars and rods of steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling	41242
24.10.63	Bars and rods, hot rolled, in irregularly wound coils, of stainless steel	41243*
24.10.64	Other bars and rods of stainless steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling	41244*
24.10.65	Bars and rods, hot rolled, in irregularly wound coils, of other alloy steel	41243*
24.10.66	Other bars and rods of other alloy steel, not further worked than forged, hot rolled, hot-drawn or extruded, but including those twisted after rolling	41244* 41271* 41272* 41273*
24.10.67	Hollow drill bars and rods	41275
24.10.7	Hot processed open sections of steel, sheet piling of steel and railway or tramway track construction material, of steel	
24.10.71	Open sections, not further worked than hot rolled, hot-drawn or extruded, of non alloy steel	41251
24.10.72	Open sections, not further worked than hot rolled, hot-drawn or extruded, of stainless steel	41274*
24.10.73	Open sections, not further worked than hot rolled, hot-drawn or extruded, of other alloy steel	41274*
24.10.74	Sheet piling, of steel and welded open sections of steel	41252
24.10.75	Railway or tramway track construction material of steel	41253

24.10.9	Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys	
24.10.99	Sub-contracted operations as part of manufacturing of basic iron and steel and of ferro-alloys	88213*
24.2	Tubes, pipes, hollow profiles and related fittings, of steel	
24.20	Tubes, pipes, hollow profiles and related fittings, of steel	
24.20.1	Tubes, pipes and hollow profiles, seamless, of steel	
24.20.11	Line pipe of a kind used for oil or gas pipelines, seamless, of steel	41281
24.20.12	Casing, tubing and drill pipe, of a kind used in the drilling for oil or gas, seamless, of steel	41282
24.20.13	Other tubes and pipes, of circular cross section, of steel	41283
24.20.14	Tubes and pipes, of non-circular cross-section and hollow profiles, of steel	41284
24.20.2	Tubes and pipes, welded, of circular cross-section, of an external diameter of > 406,4 mm, of steel	
24.20.21	Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of > 406,4 mm, of steel	41285*
24.20.22	Casing and tubing of a kind used in the drilling for oil or gas, welded, of steel	41286*
24.20.23	Other tubes and pipes, of circular cross section, welded, of an external diameter of > 406,4 mm, of steel	41287*
24.20.24	Other tubes and pipes, of circular cross section, such as open seam, riveted or similarly closed, of steel	41289*
24.20.3	Tubes and pipes, of an external diameter of \leq 406,4 mm, welded, of steel	
24.20.31	Line pipe of a kind used for oil or gas pipelines, welded, of an external diameter of \leq 406,4 mm, of steel	41285*
24.20.32	Casing and tubing, of a kind used in the drilling for oil or gas, welded, of steel	41286*
24.20.33	Other tubes and pipes, of circular cross section, welded, of an external diameter of \leq 406,4 mm, of steel	41287*
24.20.34	Tubes and pipes, of non-circular cross-section, welded, of steel	41288
24.20.35	Other tubes and pipes, such as open seam, riveted or similarly closed, of steel	41289*
24.20.4	Tube or pipe fittings of steel, not cast	
24.20.40	Tube or pipe fittings of steel, not cast	41293
24.20.9	Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel	

24.20.99	Sub-contracted operations as part of manufacturing of tubes, pipes, hollow profiles and related fittings, of steel	88213*
24.3	Other products of the first processing of steel	
24.31	Cold drawn bars	
24.31.1	Cold drawn bars and solid profiles of non alloy steel	
24.31.10	Cold drawn bars and solid profiles of non alloy steel	41261
24.31.2	Cold drawn bars and solid profiles of alloy steel, other than stainless steel	
24.31.20	Cold drawn bars and solid profiles of alloy steel, other than stainless steel	41264* 41271* 41272*
24.31.3	Cold drawn bars and solid profiles of stainless steel	
24.31.30	Cold drawn bars and solid profiles of stainless steel	41244* 41264*
24.31.9	Sub-contracted operations as part of manufacturing of cold drawn bars	
24.31.99	Sub-contracted operations as part of manufacturing of cold drawn bars	88213*
24.32	Cold rolled narrow strip	
24.32.1	Flat cold rolled steel products, uncoated, of a width of less than 600 mm	
24.32.10	Flat cold rolled steel products, uncoated, of a width of less than 600 mm	41222
24.32.2	Flat cold rolled steel products, clad, plated or coated, of a width of less than 600 mm	
24.32.20	Flat cold rolled steel products, clad, plated or coated, of a width of less than 600 mm	41224* 41231*
24.32.9	Sub-contracted operations as part of manufacturing of cold rolled narrow strip	
24.32.99	Sub-contracted operations as part of manufacturing of cold rolled narrow strip	88213*
24.33	Cold formed or folded products	
24.33.1	Open sections cold formed or folded	
24.33.11	Open sections cold formed or folded of non alloy steel	41262*
24.33.12	Open sections cold formed or folded of stainless steel	41274*
24.33.2	Ribbed sheets of non alloy steel	
24.33.20	Ribbed sheets of non alloy steel	41262*
24.33.3	Sandwich panels of coated steel sheet	
24.33.30	Sandwich panels of coated steel sheet	42190*

24.33.9	Sub-contracted operations as part of manufacturing of cold formed or folded products	
24.33.99	Sub-contracted operations as part of manufacturing of cold formed or folded products	88213*
24.34	Cold drawn wire	
24.34.1	Cold drawn wire	
24.34.11	Cold drawn wire of non alloy steel	41263
24.34.12	Cold drawn wire of stainless steel	41265*
24.34.13	Cold drawn wire of other alloy steel	41265*
24.34.9	Sub-contracted operations as part of manufacturing of cold drawn wire	
24.34.99	Sub-contracted operations as part of manufacturing of cold drawn wire	88213*
24.4	Basic precious and non-ferrous metals	
24.41	Precious metals	
24.41.1	Silver, unwrought or in semi-manufactured forms, or in powder form	
24.41.10	Silver, unwrought or in semi-manufactured forms, or in powder form	41310
24.41.2	Gold, unwrought or in semi-manufactured forms, or in powder form	
24.41.20	Gold, unwrought or in semi-manufactured forms, or in powder form	41320
24.41.3	Platinum, unwrought or in semi-manufactured forms, or in powder form	
24.41.30	Platinum, unwrought or in semi-manufactured forms, or in powder form	41330
24.41.4	Base metals or silver, clad with gold, not further worked than semi-manufactured	
24.41.40	Base metals or silver, clad with gold, not further worked than semi-manufactured	41340
24.41.5	Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured	
24.41.50	Base metals clad with silver and base metals, silver or gold clad with platinum, not further worked than semi-manufactured	41350
24.41.9	Sub-contracted operations as part of manufacturing of precious metals	
24.41.99	Sub-contracted operations as part of manufacturing of precious metals	88213*
24.42	Aluminium	
24.42.1	Aluminium, unwrought; aluminium oxide	
24.42.11	Aluminium, unwrought	41431
24.42.12	Aluminium oxide, excluding artificial corundum	41432

24.42.2	Semi-finished products of aluminium or aluminium alloys	
24.42.21	Aluminium powders and flakes	41531
24.42.22	Aluminium bars, rods and profiles	41532
24.42.23	Aluminium wire	41533
24.42.24	Aluminium plates, sheets and strip, > 0,2 mm thick	41534
24.42.25	Aluminium foil, <= 0,2 mm thick	41535
24.42.26	Aluminium tubes, pipes and tube or pipe fittings	41536
24.42.9	Sub-contracted operations as part of manufacturing of aluminium	
24.42.99	Sub-contracted operations as part of manufacturing of aluminium	88213*
24.43	Lead, zinc and tin	
24.43.1	Lead, zinc and tin, unwrought	
24.43.11	Lead, unwrought	41441
24.43.12	Zinc, unwrought	41442
24.43.13	Tin, unwrought	41443
24.43.2	Semi-finished products of lead, zinc and tin or their alloys	
24.43.21	Lead plates, sheets, strip and foil; lead powders and flakes	41542
24.43.22	Zinc dust, powders and flakes	41544
24.43.23	Zinc bars, rods, profiles and wire; zinc plates, sheets, strip and foil	41545
24.43.24	Tin bars, rods, profiles and wire	41547
24.43.9	Sub-contracted operations as part of manufacturing of lead, zinc and tin	
24.43.99	Sub-contracted operations as part of manufacturing of lead, zinc and tin	88213*
24.44	Copper	
24.44.1	Copper, unwrought; copper mattes; cement copper	
24.44.11	Copper mattes; cement copper	41411
24.44.12	Copper, unrefined; copper anodes for electrolytic refining	41412
24.44.13	Refined copper and copper alloys, unwrought; master alloys of copper	41413
24.44.2	Semi-finished products of copper or copper alloys	
24.44.21	Copper powders and flakes	41511

24.44.22	Copper bars, rods and profiles	41512
24.44.23	Copper wire	41513
24.44.24	Copper plates, sheets and strip, > 0,15 mm thick	41514
24.44.25	Copper foil, <= 0,15 mm thick	41515
24.44.26	Copper tubes, pipes and tube or pipe fittings	41516
24.44.9	Sub-contracted operations as part of manufacturing of copper	
24.44.99	Sub-contracted operations as part of manufacturing of copper	88213*
24.45	Other non-ferrous metal	
24.45.1	Nickel, unwrought; intermediate products of nickel metallurgy	
24.45.11	Nickel, unwrought	41422
24.45.12	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	41421
24.45.2	Semi-finished products of nickel or nickel alloys	
24.45.21	Nickel powders and flakes	41521
24.45.22	Nickel bars, rods, profiles and wire	41522
24.45.23	Nickel plates, sheets, strip and foil	41523
24.45.24	Nickel tubes, pipes and tube or pipe fittings	41524
24.45.3	Other non-ferrous metals and articles thereof; cermets; ash and residues, containing metals or metallic compounds	
24.45.30	Other non-ferrous metals and articles thereof: cermets; ash and residues, containing metals or metallic compounds	4160
24.45.9	Sub-contracted operations as part of manufacturing of other non-ferrous metal	
24.45.99	Sub-contracted operations as part of manufacturing of other non-ferrous metal	88213*
24.46	Processed nuclear fuel	
24.46.1	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	
24.46.10	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	33610
24.46.9	Sub-contracted operations as part of manufacturing of processed nuclear fuel	
24.46.99	Sub-contracted operations as part of manufacturing of processed nuclear fuel	88152*
24.5	Casting services of metals	

24.51	Casting services of iron	
24.51.1	Casting services of cast iron	
24.51.11	Casting services of malleable cast iron	89310*
24.51.12	Casting services of spheroidal cast iron	89310*
24.51.13	Casting services of grey cast iron	89310*
24.51.2	Tubes, pipes and hollow profiles of cast-iron	
24.51.20	Tubes, pipes and hollow profiles of cast-iron; tubes and pipes of centrifugally cast-steel	41291*
24.51.3	Tube or pipe fittings, of cast-iron	
24.51.30	Tube or pipe fittings, of cast-steel	41292*
24.51.9	Sub-contracted operations as part of manufacturing of casting of iron	
24.51.99	Sub-contracted operations as part of manufacturing of casting of iron	89310*
24.52	Casting services of steel	
24.52.1	Casting services of steel	
24.52.10	Casting services of steel	89310*
24.52.2	Tubes and pipes of centrifugally cast-steel	
24.52.20	Tubes and pipes of centrifugally cast-steel	41291*
24.52.3	Tube or pipe fittings, of cast-steel	
24.52.30	Tube or pipe fittings, of cast-steel	41292*
24.53	Casting services of light metals	
24.53.1	Casting services of light metals	
24.53.10	Casting services of light metals	89310*
24.54	Casting services of other non-ferrous metals	
24.54.1	Casting services of other non-ferrous metals	
24.54.10	Casting services of other non-ferrous metals	89310*
25	Fabricated metal products, except machinery and equipment	
25.1	Structural metal products	
25.11	Metal structures and parts of structures	
25.11.1	Prefabricated buildings of metal	

25.11.10	Prefabricated buildings of metal	38702
25.11.2	Structural metal products and parts thereof	
25.11.21	Bridges and bridge-sections of iron or steel	42110*
25.11.22	Towers and lattice masts of iron or steel	42110*
25.11.23	Other structures and parts of structures, plates, rods, angles, shapes and the like, of iron, steel or aluminium	42190*
25.11.9	Sub-contracted operations as part of manufacturing of metal structures and parts of structures	
25.11.99	Sub-contracted operations as part of manufacturing of metal structures and parts of structures	88219*
25.12	Doors and windows of metal	
25.12.1	Doors, windows and their frames and thresholds for doors, of metal	
25.12.10	Doors, windows and their frames and thresholds for doors, of metal	42120
25.12.9	Sub-contracted operations as part of manufacturing of doors and windows of metal	
25.12.99	Sub-contracted operations as part of manufacturing of doors and windows of metal	88219*
25.2	Tanks, reservoirs and containers of metal	
25.21	Central heating radiators and boilers	
25.21.1	Central heating radiators and boilers	
25.21.11	Central heating radiators, not electrically heated, of iron or steel	44823
25.21.12	Central heating boilers, for producing hot water or low pressure steam	44825
25.21.13	Parts for central heating boilers	44833
25.21.9	Sub-contracted operations as part of manufacturing of central heating radiators and boilers	
25.21.99	Sub-contracted operations as part of manufacturing of central heating radiators and boilers	88219*
25.29	Other tanks, reservoirs and containers of metal	
25.29.1	Other tanks, reservoirs and containers of metal	
25.29.11	Reservoirs, tanks, vats and similar containers (other than for compressed or liquefied gas), of iron, steel or aluminium, of a capacity exceeding 300 litres, not fitted with mechanical or thermal equipment)	42210
25.29.12	Containers for compressed or liquefied gas, of metal	42220
25.29.9	Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal	

25.29.99	Sub-contracted operations as part of manufacturing of tanks, reservoirs and containers of metal	88219*
25.3	Steam generators, except central heating hot water boilers	
25.30	Steam generators, except central heating hot water boilers	
25.30.1	Steam generators and parts thereof	
25.30.11	Steam or other vapour generating boilers; super-heated water boilers	42320
25.30.12	Auxiliary plant for use with boilers; condensers for steam or other vapour power units	42330
25.30.13	Parts of steam generators	42342
25.30.2	Nuclear reactors and parts thereof	
25.30.21	Nuclear reactors, except isotope separators	42310
25.30.22	Parts of nuclear reactors, except isotope separators	42341
25.30.9	Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers	
25.30.99	Sub-contracted operations as part of manufacturing of steam generators, except central heating boilers	88219*
25.4	Weapons and ammunition	
25.40	Weapons and ammunition	
25.40.1	Weapons and ammunition and parts thereof	
25.40.11	Military weapons, other than revolvers, pistols and the like	44720
25.40.12	Revolvers, pistols, non-military firearms and similar devices	44730
25.40.13	Bombs, missiles and similar munitions of war; cartridges, other ammunition and projectiles and parts thereof	44740
25.40.14	Parts of military weapons and other arms	44760
25.40.9	Sub-contracted operations as part of manufacturing of weapons and ammunition	
25.40.99	Sub-contracted operations as part of manufacturing of weapons and ammunition	88214
25.5	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy	
25.50	Forging, pressing, stamping and roll-forming services of metal; powder metallurgy	
25.50.1	Forging, pressing, stamping and roll forming services of metal	
25.50.11	Forging services of metal	89320*
25.50.12	Stamping services of metal	89320*
25.50.13	Other forming services of metal	89320*

25.50.2	Powder metallurgy	
25.50.20	Powder metallurgy	89320*
25.6	Treatment and coating services of metals; machining	
25.61	Treatment and coating services of metals	
25.61.1	Coating services of metal	
25.61.11	Metallic coating services of metal	88211*
25.61.12	Non-metallic coating services of metal	88211*
25.61.2	Other treatment services of metal	
25.61.21	Heat treatment services of metal, other than metallic coating	88211*
25.61.22	Other surface treatment services of metal	88211*
25.62	Machining	
25.62.1	Turning of metal parts	
25.62.10	Turning of metal parts	88212
25.62.2	Other machining services	
25.62.20	Other machining services	88213*
25.7	Cutlery, tools and general hardware	
25.71	Cutlery	
25.71.1	Cutlery	
25.71.11	Knives (except for machines) and scissors and blades thereof	42913
25.71.12	Razors and razor blades, including razor blade blanks in strips	42914
25.71.13	Other articles of cutlery; manicure or pedicure sets and instruments	42915
25.71.14	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	42916
25.71.15	Swords, cutlasses, bayonets, lances and similar arms and parts thereof	44750
25.71.9	Sub-contracted operations as part of manufacturing of cutlery	
25.71.99	Sub-contracted operations as part of manufacturing of cutlery	88219*
25.72	Locks and hinges	
25.72.1	Locks and hinges	
25.72.11	Padlocks, locks used for motor vehicles and for furniture, of base metal	42992*

25.72.12	Other locks, of base metal	42992*
25.72.13	Clasps and frames with clasps, incorporating locks; parts	42992*
25.72.14	Hinges, mountings, fittings and similar articles, suitable for motor vehicles, doors, windows, furniture and the like, of base metal	42992*
25.72.9	Sub-contracted operations as part of manufacturing of locks and hinges	
25.72.99	Sub-contracted operations as part of manufacturing of locks and hinges	88219*
25.73	Tools	
25.73.1	Hand tools of a kind used in agriculture, horticulture or forestry	
25.73.10	Hand tools of a kind used in agriculture, horticulture or forestry	42921*
25.73.2	Hand saws; blades for saws of all kinds	
25.73.20	Hand saws; blades for saws of all kinds	42921*
25.73.3	Other hand tools	
25.73.30	Other hand tools	42921*
25.73.4	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools	
25.73.40	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools	42922*
25.73.5	Moulds; moulding boxes for metal foundry; mould bases; moulding patterns	
25.73.50	Moulds; moulding boxes for metal foundry; mould bases; moulding patterns	44916
25.73.6	Other tools	
25.73.60	Other tools	42922*
25.73.9	Sub-contracted operations as part of manufacturing of tools	
25.73.99	Sub-contracted operations as part of manufacturing of tools	88219*
25.9	Other fabricated metal products	
25.91	Steel drums and similar containers	
25.91.1	Steel drums and similar containers	
25.91.11	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity ≥ 50 l but ≤ 300 l, not fitted with mechanical or thermal equipment	42931*
25.91.12	Tanks, casks, drums, cans (except those to be closed by soldering or crimping), boxes and similar containers, for any material (excluding gas), of iron or steel, of a capacity < 50 l, not fitted with mechanical or thermal equipment	42931*

25.91.9	Sub-contracted operations as part of manufacturing of steel drums and similar containers	
25.91.99	Sub-contracted operations as part of manufacturing of steel drums and similar containers	89200
25.92	Light metal packaging	
25.92.1	Light metal packaging	
25.92.11	Cans, of iron or steel, to be closed by soldering or crimping, of a capacity < 50 l	42931*
25.92.12	Aluminium casks, drums, cans, boxes and similar containers, for any material (excluding gas), of a capacity <= 300l	42931*
25.92.13	Crown corks and stoppers, caps and lids, of base metal	42932
25.92.9	Sub-contracted operations as part of manufacturing of light metal packaging	
25.92.99	Sub-contracted operations as part of manufacturing of light metal packaging	88219*
25.93	Wire products, chain and springs	
25.93.1	Wire products, chain and springs	
25.93.11	Stranded wire, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated	42941
25.93.12	Barbed wire, of iron or steel; stranded wire, cables, plaited bands and the like, of copper or aluminium, not electrically insulated	42942 42946
25.93.13	Cloth, grills, netting and fencing, of iron, steel or copper wire; expanded metal, of iron, steel or copper	42943
25.93.14	Nails, tacks, drawing pins, staples and similar articles	42944*
25.93.15	Wire, rods, tubes, plates, electrodes, coated or cored with flux material	42950
25.93.16	Springs and leaves for springs, of iron or steel; copper springs	42945
25.93.17	Chain (except articulated link chain) and parts thereof	42991
25.93.18	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles for use in the hand, of iron or steel; safety pins and other pins of iron or steel n.e.c.	42997*
25.93.9	Sub-contracted operations as part of manufacturing of wire products, chain and springs	
25.93.99	Sub-contracted operations as part of manufacturing of wire products, chain and springs	88219*
25.94	Fasteners and screw machine products	
25.94.1	Fasteners and screw machine products	
25.94.11	Threaded fasteners, of iron or steel, n.e.c.	42944*

25.94.12	Non-threaded fasteners, of iron or steel, n.e.c.	42944*
25.94.13	Non-threaded and threaded fasteners, of copper	42944*
25.94.9	Sub-contracted operations as part of manufacturing of fasteners and screw machine products	
25.94.99	Sub-contracted operations as part of manufacturing of fasteners and screw machine products	88219*
25.99	Other fabricated metal products n.e.c.	
25.99.1	Metal articles for bathroom and kitchen	
25.99.11	Sinks, wash-basins, baths and other sanitary ware, and parts thereof, of iron, steel, copper or aluminium	42911
25.99.12	Table, kitchen or household articles and parts thereof, of iron, steel, copper or aluminium	42912
25.99.2	Other articles of base metal	
25.99.21	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	42993
25.99.22	Paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture	42994
25.99.23	Fittings for loose-leaf binders or files, letter clips and similar office articles, and staples in strips, of base metal	42995
25.99.24	Statuettes and other ornaments and photograph, picture or similar frames and mirrors, of base metal	42996
25.99.25	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles; tubular or bifurcated rivets, of base metal; beads and spangles of base metal	42997*
25.99.26	Ships' or boats' propellers and blades thereof	42998
25.99.29	Other articles of base metal n.e.c.	42999 46931
25.99.9	Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.	
25.99.99	Sub-contracted operations as part of manufacturing of other fabricated metal products n.e.c.	88219*
26	Computer, electronic and optical products	
26.1	Electronic components and boards	
26.11	Electronic components	

26.11.1	Thermionic, cold cathode or photo-cathode valves and tubes, including cathode ray tubes	
26.11.11	Cathode-ray television picture tubes; television camera tubes; other cathode-ray tubes	47140*
26.11.12	Magnetrons, klystrons, microwave tubes and other valve tubes	47140*
26.11.2	Diodes and transistors	
26.11.21	Diodes; transistors; thyristors, diacs and triacs	47150*
26.11.22	Semiconductor devices; light-emitting diodes; mounted piezo-electric crystals; parts thereof	47150*
26.11.3	Electronic integrated circuits	
26.11.30	Electronic integrated circuits	47160
26.11.4	Parts of electronic valves and tubes and of other electronic components n.e.c.	
26.11.40	Parts of electronic valves and tubes and of other electronic components n.e.c.	47173
26.11.9	Services connected with manufacturing of electronic integrated circuits; sub-contracted operations as part of manufacturing of electronic components	
26.11.91	Services connected with manufacturing of electronic integrated circuits	88233*
26.11.99	Sub-contracted operations as part of manufacturing of electronic components	88233*
26.12	Loaded electronic boards	
26.12.1	Printed circuits	
26.12.10	Printed circuits	47130
26.12.2	Sound, video, network and similar cards for automatic data processing machines	
26.12.20	Sound, video, network and similar cards for automatic data processing machines	45281 45282
26.12.3	Smart cards	
26.12.30	Smart cards	47920
26.12.9	Services connected with printing of circuits; sub-contracted operations as part of manufacturing of loaded electronic boards	
26.12.91	Services connected with printing of circuits	88233*
26.12.99	Sub-contracted operations as part of manufacturing of loaded electronic boards	88233*
26.2	Computers and peripheral equipment	
26.20	Computers and peripheral equipment	
26.20.1	Computing machinery and parts and accessories thereof	

26.20.11	Portable automatic data processing machines weighing not more than 10 kg, such as laptop and notebook computers; personal digital assistants and similar computers	4522
26.20.12	Point-of-sale terminals, ATMs and similar machines capable of being connected to a data processing machine or network	45142
26.20.13	Digital automatic data processing machines, comprising in the same housing at least a central processing unit and an input and an output unit, whether or not combined	45230
26.20.14	Digital automatic data processing machines presented in the form of systems	45240
26.20.15	Other digital automatic data processing machines, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units	45250
26.20.16	Input or output units, whether or not containing storage units in the same housing	45261 45262 45263 45264 45265 45269
26.20.17	Monitors and projectors, principally used in an automatic data processing system	47315
26.20.18	Units performing two or more of the following functions: printing, scanning, copying, faxing	45266
26.20.2	Storage units and other storage devices	
26.20.21	Storage units	4527
26.20.22	Solid-state non-volatile storage devices	47550
26.20.3	Other units of automatic data processing machines	
26.20.30	Other units of automatic data processing machines	45289
26.20.4	Parts and accessories of computing machines	
26.20.40	Parts and accessories of computing machines	45290
26.20.9	Computers and peripheral equipment manufacturing services; sub-contracted operations as part of manufacturing of computers and peripheral equipment	
26.20.91	Computers and peripheral equipment manufacturing services	88231*
26.20.99	Sub-contracted operations as part of manufacturing of computers and peripheral equipment	88231*
26.3	Communication equipment	
26.30	Communication equipment	
26.30.1	Radio or television transmission apparatus; television cameras	
26.30.11	Transmission apparatus incorporating reception apparatus	47211

26.30.12	Transmission apparatus not incorporating reception apparatus	47212
26.30.13	Television cameras	47213
26.30.2	Electrical apparatus for line telephony or line telegraphy; videophones	
26.30.21	Line telephone sets with cordless handsets	47221
26.30.22	Telephones for cellular networks or for other wireless networks	47222
26.30.23	Other telephone sets and apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network)	47223
26.30.3	Parts of electrical telephonic or telegraphic apparatus	
26.30.30	Parts of electrical telephonic or telegraphic apparatus	47401
26.30.4	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras	
26.30.40	Aerials and aerial reflectors of all kind and parts thereof; parts of radio and television transmission apparatus and television cameras	47403*
26.30.5	Burglar or fire alarms and similar apparatus	
26.30.50	Burglar or fire alarms and similar apparatus	46921
26.30.6	Parts of burglar or fire alarms and similar apparatus	
26.30.60	Parts of burglar or fire alarms and similar apparatus	46960*
26.30.9	Sub-contracted operations as part of manufacturing of communication equipment	
26.30.99	Sub-contracted operations as part of manufacturing of communication equipment	88234*
26.4	Consumer electronics	
26.40	Consumer electronics	
26.40.1	Radio broadcast receivers	
26.40.11	Radio broadcast receivers (except for cars), capable of operating without an external source of power	47311*
26.40.12	Radio broadcast receivers not capable of operating without an external source of power	47312
26.40.2	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	
26.40.20	Television receivers, whether or not combined with radio-broadcast receivers or sound or video recording or reproduction apparatus	47313
26.40.3	Apparatus for sound and video recording and reproducing	
26.40.31	Turntables, record-players, cassette-players and other sound reproducing apparatus	47321*

26.40.32	Magnetic tape recorders and other sound recording apparatus	47321*
26.40.33	Video camera recorders	47214 47323
26.40.34	Monitors and projectors, not incorporating television reception apparatus and not principally used in an automatic data processing system	47314
26.40.4	Microphones, loudspeakers, reception apparatus for radio-telephony or telegraphy	
26.40.41	Microphones and stands thereof	47331*
26.40.42	Loudspeakers; headphones, earphones and combined microphone/speaker sets	47331*
26.40.43	Audio-frequency electric amplifiers; electric sound amplifier sets	47331*
26.40.44	Reception apparatus for radio-telephony or radio-telegraphy n.e.c.	47311*
26.40.5	Parts of sound and video equipment; aerials	
26.40.51	Parts and accessories of sound and video equipment	47402
26.40.52	Parts of radio receivers and transmitters	47403*
26.40.6	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	
26.40.60	Video game consoles (used with a television receiver or having a self-contained screen) and other games of skill or chance with an electronic display	38580
26.40.9	Sub-contracted operations as part of manufacturing of consumer electronics	
26.40.99	Sub-contracted operations as part of manufacturing of consumer electronics	88234*
26.5	Measuring, testing and navigating equipment; watches and clocks	
26.51	Measuring, testing and navigating equipment	
26.51.1	Navigational, meteorological, geophysical and similar instruments and appliances	
26.51.11	Direction-finding compasses; other navigational instruments and appliances	48211
26.51.12	Rangefinders, theodolites and tachymetres (tachometers); other surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances	48212* 48219
26.51.2	Radar apparatus and radio navigational aid apparatus	
26.51.20	Radar apparatus and radio navigational aid apparatus	48220
26.51.3	Precision balances; instruments for drawing, calculating, measuring length and the like	
26.51.31	Balances of a sensitivity of 5 cg or better	48231
26.51.32	Drafting tables and machines and other drawing, marking-out or mathematical calculating instruments	48232

26.51.33	Instruments for measuring length, for use in the hand (including measuring rods and tapes, micrometers and callipers) n.e.c.	48233*
26.51.4	Instruments for measuring electrical quantities or ionizing radiations	
26.51.41	Instruments and apparatus for measuring or detecting ionizing radiations	48241
26.51.42	Cathode-ray oscilloscopes and cathode-ray oscillographs	48242
26.51.43	Instruments for measuring electrical quantities without a recording device	48243
26.51.44	Instruments and apparatus for telecommunications	48244
26.51.45	Instruments and apparatus for measuring or checking electrical quantities n.e.c.	48249
26.51.5	Instrument for checking other physical characteristics	
26.51.51	Hydrometers, thermometers, pyrometers, barometers, hygrometers and psychrometers	48251
26.51.52	Instruments for measuring or checking the flow, level, pressure or other variables of liquids and gases	48252
26.51.53	Instruments and apparatus for physical or chemical analysis n.e.c.	48253
26.51.6	Other measuring, checking and testing instruments and appliances	
26.51.61	Microscopes (except optical microscopes) and diffraction apparatus	48261
26.51.62	Machines and appliances for testing the mechanical properties of materials	48262
26.51.63	Gas, liquid or electricity supply or production meters	48263
26.51.64	Revolution and production counters, taximeters; speed indicators and tachometers; stroboscopes	48264
26.51.65	Automatic regulating or controlling instruments and apparatus, hydraulic or pneumatic	48266
26.51.66	Measuring or checking instruments, appliances and machines n.e.c.	48269*
26.51.7	Thermostats, manostats and other automatic regulating or controlling instruments and apparatus	
26.51.70	Thermostats, manostats and other automatic regulating or controlling instruments and apparatus	48269*
26.51.8	Parts and accessories for measuring, testing and navigating equipment	
26.51.81	Parts of radar apparatus and radio navigational aid apparatus	47403*
26.51.82	Parts and accessories for the goods of 26.51.12, 26.51.32, 26.51.33, 26.51.4 and 26.51.5; microtomes; parts n.e.c.	48281
26.51.83	Parts and accessories of microscopes (other than optical) and of diffraction apparatus	48282
26.51.84	Parts and accessories for the goods of 26.51.63 and 26.51.64	48283

26.51.85	Parts and accessories of instruments and apparatus of 26.51.65, 26.51.66 and 26.51.70	48284
26.51.86	Parts and accessories of instruments and apparatus of 26.51.11 and 26.51.62	48285
26.51.9	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment	
26.51.99	Sub-contracted operations as part of manufacturing of measuring, testing and navigating equipment	88235*
26.52	Watches and clocks	
26.52.1	Watches and clocks, except movements and parts	
26.52.11	Wrist-watches, pocket-watches, with case of precious metal or of metal clad with precious metal	48410*
26.52.12	Other wrist-watches, pocket-watches and other watches, including stop-watches	48410*
26.52.13	Instrument panel clocks and clocks of a similar type for vehicles	48420*
26.52.14	Clocks with watch movements; alarm clocks and wall clocks; other clocks	48420*
26.52.2	Watch and clock movements and parts	
26.52.21	Watch movements, complete and assembled	48440*
26.52.22	Clock movements, complete and assembled	48440*
26.52.23	Complete watch movements, unassembled or partly assembled; incomplete watch movements, assembled	48440*
26.52.24	Rough watch movements	48440*
26.52.25	Complete, incomplete and rough clock movements, unassembled	48440*
26.52.26	Watch and clock cases and parts thereof	48490*
26.52.27	Other clock and watch parts	48490*
26.52.28	Time-registers, time-recorders, parking meters; time switches with clock or watch movement	48430
26.52.9	Sub-contracted operations as part of manufacturing of watches and clocks	
26.52.99	Sub-contracted operations as part of manufacturing of watches and clocks	88235*
26.6	Irradiation, electromedical and electrotherapeutic equipment	
26.60	Irradiation, electromedical and electrotherapeutic equipment	
26.60.1	Irradiation, electromedical and electrotherapeutic equipment	
26.60.11	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations	48110
26.60.12	Electro-diagnostic apparatus used in medical science	48121

26.60.13	Ultra-violet or infra-red ray apparatus, used in medical, surgical, dental or veterinary sciences	48122
26.60.9	Medical instrument manufacturing services; sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment	
26.60.91	Medical instrument manufacturing services	88235*
26.60.99	Sub-contracted operations as part of manufacturing of irradiation, electromedical and electrotherapeutic equipment	88235*
26.7	Optical instruments and photographic equipment	
26.70	Optical instruments and photographic equipment	
26.70.1	Photographic equipment and parts thereof	
26.70.11	Objective lenses for cameras, projectors or photographic enlargers or reducers	48321
26.70.12	Cameras for preparing printing plates or cylinders; cameras for recording documents on microfilm, microfiche and the like	48322*
26.70.13	Digital cameras	47215
26.70.14	Instant print cameras and other cameras	48322*
26.70.15	Cinematographic cameras	48322*
26.70.16	Cinematographic projectors; slide projectors; other image projectors	48323
26.70.17	Flashlights; photographic enlargers; apparatus for photographic laboratories; negatoscopes, projection screens	48324*
26.70.18	Microfilm, microfiche or other microform readers	48330
26.70.19	Parts and accessories of photographic equipment	48353
26.70.2	Other optical instruments and parts thereof	
26.70.21	Sheets and plates of polarizing material; lenses, prisms, mirrors and other optical elements (except of glass not optically worked), whether or not mounted, other than for cameras, projectors or photographic enlargers or reducers	48311*
26.70.22	Binoculars, monoculars and other optical telescopes; other astronomical instruments; optical microscopes	48314
26.70.23	Liquid crystal devices; lasers, except laser diodes; other optical appliances and instruments n.e.c.	48315
26.70.24	Parts and accessories of binoculars, monoculars and other optical telescopes; other astronomical instruments; optical microscopesinstruments	48351
26.70.25	Parts and accessories of liquid crystal devices, lasers (except laser diodes), other optical appliances and instruments n.e.c.	48354
26.70.9	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	

26.70.99	Sub-contracted operations as part of manufacturing of optical instruments and photographic equipment	88235*
26.8	Magnetic and optical media	
26.80	Magnetic and optical media	
26.80.1	Magnetic and optical media	
26.80.11	Magnetic media, not recorded, except cards with a magnetic stripe	47530
26.80.12	Optical media, not recorded	47540
26.80.13	Other recording media, including matrices and masters for the production of disks	47590
26.80.14	Cards with a magnetic strip	47910
26.80.9	Sub-contracted operations as part of manufacturing of magnetic and optical media	
26.80.99	Sub-contracted operations as part of manufacturing of magnetic and optical media	0*
27	Electrical equipment	
27.1	Electric motors, generators, transformers and electricity distribution and control apparatus	
27.11	Electric motors, generators and transformers	
27.11.1	Motors of an output $\leq 37,5$ W; other DC motors; DC generators	
27.11.10	Motors of an output $\leq 37,5$ W; other DC motors; DC generators	46111
27.11.2	Universal AC/DC motors of an output $> 37,5$ W; other AC motors; AC generators (alternators)	
27.11.21	Universal AC/DC motors of an output $> 37,5$ W	46112*
27.11.22	AC motors, single-phase	46112*
27.11.23	AC motors, multi-phase, of an output ≤ 750 W	46112*
27.11.24	AC motors, multi-phase, of an output > 750 W but ≤ 75 kW	46112*
27.11.25	AC motors, multi-phase, of an output > 75 kW	46112*
27.11.26	AC generators (alternators)	46112*
27.11.3	Electric generating sets and rotary converters	
27.11.31	Generating sets with compression-ignition internal combustion piston engines	46113*
27.11.32	Generating sets with spark-ignition engines; other generating sets; electric rotary converters	46113*
27.11.4	Electrical transformers	
27.11.41	Liquid dielectric transformers	46121*

27.11.42	Other transformers, having a power handling capacity ≤ 16 kVA	46121*
27.11.43	Other transformers, having a power handling capacity > 16 kVA	46121*
27.11.5	Ballasts for discharge lamps or tubes; static converters; other inductors	
27.11.50	Ballasts for discharge lamps or tubes; static converters; other inductors	46122
27.11.6	Parts of electrical motors, generators and transformers	
27.11.61	Parts suitable for electrical motors and generators	46131
27.11.62	Parts of transformers, inductors and static converters	46132
27.11.9	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers	
27.11.99	Sub-contracted operations as part of manufacturing of electric motors, generators and transformers	88239*
27.12	Electricity distribution and control apparatus	
27.12.1	Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V	
27.12.10	Electrical apparatus for switching or protecting electrical circuits, for a voltage > 1 000 V	46211*
27.12.2	Electrical apparatus for switching or protecting electrical circuits, for a voltage ≤ 1 000 V	
27.12.21	Fuses, for a voltage ≤ 1 000 V	46212*
27.12.22	Automatic circuit breakers, for a voltage ≤ 1 000 V	46212*
27.12.23	Apparatus for protecting electrical circuits n.e.c., for a voltage ≤ 1 000 V	46212*
27.12.24	Relays, for a voltage ≤ 1 000 V	46212*
27.12.3	Boards	
27.12.31	Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage ≤ 1 000 V	46213
27.12.32	Boards and other bases, equipped with electrical switching or protecting apparatus, for a voltage > 1 000 V	46214
27.12.4	Parts of electricity distribution or control apparatus	
27.12.40	Parts of electricity distribution or control apparatus	46220
27.12.9	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus	
27.12.99	Sub-contracted operations as part of manufacturing of electricity distribution and control apparatus	88239*

27.2	Batteries and accumulators	
27.20	Batteries and accumulators	
27.20.1	Primary cells and primary batteries and parts thereof	
27.20.11	Primary cells and primary batteries	46410
27.20.12	Parts of primary cells and primary batteries	46430*
27.20.2	Electric accumulators and parts thereof	
27.20.21	Lead-acid accumulators for starting piston engines	46420*
27.20.22	Lead-acid accumulators, excluding for starting piston engines	46420*
27.20.23	Nickel-cadmium, nickel metal hydride, lithium-ion, lithium polymer, nickel-iron and other electric accumulators	46420*
27.20.24	Parts of electric accumulators including separators	46430*
27.20.9	Sub-contracted operations as part of manufacturing of batteries and accumulators	
27.20.99	Sub-contracted operations as part of manufacturing of batteries and accumulators	88239*
27.3	Wiring and wiring devices	
27.31	Fibre optic cables	
27.31.1	Fibre optic cables	
27.31.11	Optical fibre cables made up of individually sheathed fibres	46360
27.31.12	Optical fibres and optical fibre bundles; optical fibre cables (except those made up of individually sheathed fibres)	48311*
27.31.9	Sub-contracted operations as part of manufacturing of fibre optic cables	
27.31.99	Sub-contracted operations as part of manufacturing of fibre optic cables	88239*
27.32	Other electronic and electric wires and cables	
27.32.1	Other electronic and electric wires and cables	
27.32.11	Insulated winding wire	46310
27.32.12	Coaxial cable and other coaxial electric conductors	46320
27.32.13	Other electric conductors, for a voltage $\leq 1\,000\text{ V}$	46340
27.32.14	Other electric conductors, for a voltage $> 1\,000\text{ V}$	46350
27.32.9	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables	
27.32.99	Sub-contracted operations as part of manufacturing of other electronic and electric wires and cables	88239*

27.33	Wiring devices	
27.33.1	Wiring devices	
27.33.11	Switches, for a voltage $\leq 1\,000\text{ V}$	46212*
27.33.12	Lamp-holders, for a voltage $\leq 1\,000\text{ V}$	46212*
27.33.13	Plugs, sockets and other apparatus for switching or protecting electrical circuits n.e.c.	46212*
27.33.14	Electrical insulating fittings of plastics	36980
27.33.9	Sub-contracted operations as part of manufacturing of wiring devices	
27.33.99	Sub-contracted operations as part of manufacturing of wiring devices	88239*
27.4	Electric lighting equipment	
27.40	Electric lighting equipment	
27.40.1	Electric filament or discharge lamps; arc lamps	
27.40.11	Sealed beam lamp units	46510*
27.40.12	Tungsten halogen filament lamps, excluding ultraviolet or infra-red lamps	46510*
27.40.13	Filament lamps of a power $\leq 200\text{ W}$ and for a voltage $> 100\text{ V}$ n.e.c.	46510*
27.40.14	Filament lamps n.e.c.	46510*
27.40.15	Discharge lamps; ultra-violet or infra-red lamps; arc lamps	46510*
27.40.2	Lamps and lighting fittings	
27.40.21	Portable electric lamps worked by dry batteries, accumulators, magnetos	46531*
27.40.22	Electric table, desk, bedside or floor-standing lamps	46531*
27.40.23	Non-electrical lamps and lighting fittings	46531*
27.40.24	Illuminated signs, illuminated name-plates and the like	46531*
27.40.25	Chandeliers and other electric ceiling or wall lighting fittings	46531*
27.40.3	Other lamps and lighting fittings	
27.40.31	Photographic flashbulbs, flashcubes and the like	48324*
27.40.32	Lighting sets of a kind used for Christmas trees	46532
27.40.33	Searchlights and spotlights	46539*
27.40.39	Other lamps and lighting fittings n.e.c.	46539*
		46910*
27.40.4	Parts for lamps and lighting equipment	

27.40.41	Parts for filament or discharge lamps	46541
27.40.42	Parts of lamps and lighting fittings	46542
27.40.9	Sub-contracted operations as part of manufacturing of electric lighting equipment	
27.40.99	Sub-contracted operations as part of manufacturing of electric lighting equipment	88239*
27.5	Domestic appliances	
27.51	Electric domestic appliances	
27.51.1	Refrigerators and freezers; washing machines; electric blankets; fans	
27.51.11	Refrigerators and freezers, of the household type	44811
27.51.12	Dish washing machines, of the household type	44812*
27.51.13	Cloth washing and drying machines, of the household type	44812*
27.51.14	Electric blankets	44813
27.51.15	Fans and ventilating or recycling hoods of the domestic type	44815*
27.51.2	Other electrical domestic appliances n.e.c.	
27.51.21	Electro-mechanical domestic appliances, with self-contained electric motor	44816*
27.51.22	Shavers, hair-removing appliances and hair clippers, with self-contained electric motor	44816*
27.51.23	Electro-thermic hair-dressing or hand-drying apparatus; electric smoothing Irons	44816*
27.51.24	Other electro-thermic appliances	44816*
27.51.25	Electrical instantaneous or storage water heaters and immersion heaters	44817*
27.51.26	Electric space heating apparatus and electric soil heating apparatus	44817*
27.51.27	Microwave ovens	44817*
27.51.28	Other ovens; cookers, cooking plates, boiling rings; grillers, roasters	44817*
27.51.29	Electric heating resistors	44818
27.51.3	Parts of electric domestic appliances	
27.51.30	Parts of electric domestic appliances	44831
27.51.9	Sub-contracted operations as part of manufacturing of electric domestic appliances	
27.51.99	Sub-contracted operations as part of manufacturing of electric domestic appliances	88239*
27.52	Non-electric domestic appliances	
27.52.1	Domestic cooking and heating equipment, non-electric	

27.52.11	Domestic cooking appliances and plate warmers, of iron or steel or of copper, non electric	44821
27.52.12	Other domestic appliances, for gas fuel or for both gas and other fuels, for liquid fuel or for solid fuel	44822
27.52.13	Air heaters or hot air distributors n.e.c., of iron or steel, non-electric	44824
27.52.14	Water heaters, instantaneous or storage, non-electric	44826
27.52.2	Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances	
27.52.20	Parts of stoves, cookers, plate warmers and similar non-electric domestic appliances	44832
27.52.9	Sub-contracted operations as part of manufacturing of non-electric domestic appliances	
27.52.99	Sub-contracted operations as part of manufacturing of non-electric domestic appliances	88239*
27.9	Other electrical equipment	
27.90	Other electrical equipment	
27.90.1	Other electrical equipment and parts thereof	
27.90.11	Electrical machines and apparatus having individual functions	46939*
27.90.12	Electrical insulators; insulating fittings for electrical machines or equipment; electrical conduit tubing	46940
27.90.13	Carbon electrodes and other articles of graphite or other carbon for electrical purposes	46950
27.90.2	Other electrical equipment n.e.c.	
27.90.20	Other electrical equipment n.e.c.	46929*
27.90.3	Electrical soldering, brazing and welding tools, surface tempering and hot spraying machines and apparatus	
27.90.31	Electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides	44241
27.90.32	Parts of electrical machinery and apparatus for soldering, brazing or welding; electric machines and apparatus for hot spraying of metals or sintered metal carbides	44255
27.90.33	Parts of other electrical equipment; electrical parts of machinery or apparatus n.e.c.	46960*
27.90.4	Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators and apparatus for electro-plating, electrolysis or electrophoresis)	
27.90.40	Other electrical equipment n.e.c. (including electro-magnets; electro-magnetic couplings; clutches and brakes; electro-magnetic lifting heads; electrical particle accelerators; electrical signal generators and apparatus for electro-plating, electrolysis or electrophoresis)	46939*

27.90.5	Electrical capacitors	
27.90.51	Fixed capacitors for 50/60 Hz circuits having a reactive power handling capacity \geq 0,5 kvar	47110*
27.90.52	Other fixed capacitors	47110*
27.90.53	Variable or adjustable (pre-set) capacitors	47110*
27.90.6	Electrical resistors, except heating resistors	
27.90.60	Electrical resistors, except heating resistors	47120
27.90.7	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields	
27.90.70	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields	46929*
27.90.8	Parts of electrical capacitors, electrical resistors, rheostats and potentiometers	
27.90.81	Parts of electrical capacitors	47171
27.90.82	Parts of electrical resistors, rheostats and potentiometers	47172
27.90.9	Sub-contracted operations as part of manufacturing of other electrical equipment	
27.90.99	Sub-contracted operations as part of manufacturing of other electrical equipment	88239*
28	Machinery and equipment n.e.c.	
28.1	General-purpose machinery	
28.11	Engines and turbines, except aircraft, vehicle and cycle engines	
28.11.1	Engines	
28.11.11	Outboard motors for marine propulsion	43110*
28.11.12	Marine propulsion spark-ignition engines; other engines	43110*
28.11.13	Other compression-ignition internal combustion piston engines	43110*
28.11.2	Turbines	
28.11.21	Steam turbines and other vapour turbines	43141
28.11.22	Hydraulic turbines and water wheels	43142
28.11.23	Gas turbines, other than turbo-jets and turbo-propellers	43143
28.11.3	Parts of turbines	
28.11.31	Parts of steam and other vapour turbines	43153
28.11.32	Parts of hydraulic turbines, water wheels including regulators	43154

28.11.33	Parts of gas turbines, excluding turbo-jets and turbo-propellers	43156
28.11.4	Parts for engines	
28.11.41	Parts for spark-ignition internal combustion engines, excluding parts for aircraft engines	43151*
28.11.42	Parts for other engines n.e.c.	43151*
28.11.9	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines	
28.11.99	Sub-contracted operations as part of manufacturing of engines and turbines, except aircraft, vehicle and cycle engines	88239*
28.12	Fluid power equipment	
28.12.1	Fluid power equipment, except parts	
28.12.11	Linear acting hydraulic and pneumatic motors (cylinders)	43211*
28.12.12	Rotating hydraulic and pneumatic motors	43219*
28.12.13	Hydraulic pumps	43220*
28.12.14	Hydraulic and pneumatic valves	43240*
28.12.15	Hydraulic assemblies	43220*
28.12.16	Hydraulic systems	43211* 43219*
28.12.2	Parts of fluid power equipment	
28.12.20	Parts of fluid power equipment	43251
28.12.9	Sub-contracted operations as part of manufacturing of fluid power equipment	
28.12.99	Sub-contracted operations as part of manufacturing of fluid power equipment	88239*
28.13	Other pumps and compressors	
28.13.1	Pumps for liquids; liquid elevators	
28.13.11	Pumps for fuel, lubricants, cooling-medium and concrete	43220*
28.13.12	Other reciprocating positive displacement pumps for liquids	43220*
28.13.13	Other rotary positive displacement pumps for liquids	43220*
28.13.14	Other centrifugal pumps for liquids; other pumps	43220*
28.13.2	Air or vacuum pumps; air or other gas compressors	
28.13.21	Vacuum pumps	43230*
28.13.22	Hand or foot-operated air pumps	43230*

28.13.23	Compressors for refrigeration equipment	43230*
28.13.24	Air compressors mounted on a wheeled chassis for towing	43230*
28.13.25	Turbo-compressors	43230*
28.13.26	Reciprocating displacement compressors	43230*
28.13.27	Rotary displacement compressors, single-shaft or multi-shaft	43230*
28.13.28	Other compressors	43230*
28.13.3	Parts of pumps and compressors	
28.13.31	Parts of pumps; parts of liquid elevators	43252
28.13.32	Parts of air or vacuum pumps, of air or gas compressors, of fans, of hoods	43253
28.13.9	Sub-contracted operations as part of manufacturing of other pumps and compressors	
28.13.99	Sub-contracted operations as part of manufacturing of other pumps and compressors	88239*
28.14	Taps and valves	
28.14.1	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like	
28.14.11	Pressure-reducing, control, check and safety valves	43240*
28.14.12	Taps, cocks, valves for sinks, wash basins, bidets, water cisterns bath and similar fixtures; central heating radiator valves	43240*
28.14.13	Process control valves, gate valves, globe valves and other valves	43240*
28.14.2	Parts of taps and valves and similar articles	
28.14.20	Parts of taps and valves and similar articles	43254
28.14.9	Sub-contracted operations as part of manufacturing of taps and valves	
28.14.99	Sub-contracted operations as part of manufacturing of taps and valves	88239*
28.15	Bearings, gears, gearing and driving elements	
28.15.1	Ball or roller bearings	
28.15.10	Ball or roller bearings	43310
28.15.2	Other bearings, gears, gearing and driving elements	
28.15.21	Articulated link chain, of iron or steel	43320*
28.15.22	Transmission shafts (including cam and crank shafts) and cranks	43320*
28.15.23	Bearing housings and plain shaft bearings	43320*

28.15.24	Gears and gearing; ball or roller screws; gear boxes and other speed changers	43320*
28.15.25	Flywheels and pulleys including pulley blocks	43320*
28.15.26	Clutches and shaft couplings including universal joints	43320*
28.15.3	Parts of bearings, gearings and driving elements	
28.15.31	Balls, needles and rollers; parts of ball or roller bearings	43331
28.15.32	Parts of articulated link chain of iron or steel	43332*
28.15.39	Parts of bearing and driving elements n.e.c.	43332*
28.15.9	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements	
28.15.99	Sub-contracted operations as part of manufacturing of bearings, gears, gearing and driving elements	88239*
28.2	Other general-purpose machinery	
28.21	Ovens, furnaces and furnace burners	
28.21.1	Ovens and furnace burners and parts thereof	
28.21.11	Furnace burners; mechanical stokers and grates; mechanical ash dischargers and the like	43410
28.21.12	Industrial or laboratory furnaces and ovens, non-electric, including incinerators, but excluding bakery ovens	43420*
28.21.13	Industrial or laboratory electric furnaces and ovens; induction or dielectric heating equipment	43420*
28.21.14	Parts of furnace burners, furnaces and ovens	43430
28.21.9	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners	
28.21.99	Sub-contracted operations as part of manufacturing of ovens, furnaces and furnace burners	88239*
28.22	Lifting and handling equipment	
28.22.1	Lifting and handling equipment and parts thereof	
28.22.11	Pulley tackle and hoists n.e.c.	43510*
28.22.12	Pit-head winding gear; winches specially designed for underground use; other winches; capstans	43510*
28.22.13	Jacks; hoists of a kind used for raising vehicles	43510*
28.22.14	Derricks; cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane	43520

28.22.15	Fork-lift trucks, other works trucks; tractors of the type used on railway station platforms	43530
28.22.16	Lifts, skip hoists, escalators and moving walkways	43540
28.22.17	Pneumatic and other continuous action elevators and conveyors, for goods or materials	43550
28.22.18	Other lifting, handling, loading or unloading machinery	43560
28.22.19	Parts of lifting and handling equipment	43570
28.22.2	Buckets, shovels, grabs and grips for cranes, excavators and the like	
28.22.20	Buckets, shovels, grabs and grips for cranes, excavators and the like	43580
28.22.9	Sub-contracted operations as part of manufacturing of lifting and handling equipment	
28.22.99	Sub-contracted operations as part of manufacturing of lifting and handling equipment	88239*
28.23	Office machinery and equipment (except computers and peripheral equipment)	
28.23.1	Typewriters, word-processing and calculating machines	
28.23.11	Typewriters and word-processing machines	45110
28.23.12	Electronic calculators and pocket-size data recording, reproducing and displaying machines with calculating functions	45130
28.23.13	Accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	45141
28.23.2	Office machinery and parts thereof	
28.23.21	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus	45160*
28.23.22	Offset printing machinery, sheet fed, office type	45150
28.23.23	Other office machines	45160*
28.23.24	Parts and accessories of typewriters and calculating machines	45170
28.23.25	Parts and accessories of other office machines	45180
28.23.26	Parts and accessories of photocopying apparatus	44922*
28.23.9	Office and accounting machinery manufacturing services; sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)	
28.23.91	Office and accounting machinery manufacturing services (except computers and peripheral equipment)	88232
28.23.99	Sub-contracted operations as part of manufacturing of office machinery and equipment (except computers and peripheral equipment)	88232

28.24	Power-driven hand tools	
28.24.1	Electromechanical tools for working in the hand; other portable hand held power tools	
28.24.11	Electromechanical tools for working in the hand, with self-contained electric motor	44232
28.24.12	Other portable hand held power tools	44231
28.24.2	Parts of power-driven hand tools	
28.24.21	Parts of electromechanical tools for working in the hand, with self-contained electric motor	44253*
28.24.22	Parts of other portable hand held power tools	44253*
28.24.9	Sub-contracted operations as part of manufacturing of power-driven hand tools	
28.24.99	Sub-contracted operations as part of manufacturing of power-driven hand tools	88239*
28.25	Non-domestic cooling and ventilation equipment	
28.25.1	Non-domestic cooling and ventilation equipment	
28.25.11	Heat exchange units and machinery for liquefying air or other gases	43911*
28.25.12	Air conditioning machines	43912
28.25.13	Refrigeration and freezing equipment and heat pumps, except household type equipment	43913
28.25.14	Machinery and apparatus for filtering or purifying gases n.e.c.	43914*
28.25.2	Fans, other than table, floor, wall, window, ceiling or roof fans	
28.25.20	Fans, other than table, floor, wall, window, ceiling or roof fans	43931*
28.25.3	Parts of refrigeration and freezing equipment and heat pumps	
28.25.30	Parts of refrigeration and freezing equipment and heat pumps	43941*
28.25.9	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment	
28.25.99	Sub-contracted operations as part of manufacturing of non-domestic cooling and ventilation equipment	88239*
28.29	Other general-purpose machinery n.e.c.	
28.29.1	Gas generators, distilling and filtering apparatus	
28.29.11	Producer gas or water gas generators; acetylene gas generators and the like; distilling or rectifying plant	43911*
28.29.12	Filtering or purifying machinery and apparatus, for liquid	43914*
28.29.13	Oil filters, petrol filters and intake air filters for internal combustion engines	43915

28.29.2	Machinery for cleaning, filling, packing or wrapping bottles or other containers; fire extinguishers, spray guns, steam or sand blasting machines; gaskets	
28.29.21	Machinery for cleaning, filling, packing or wrapping bottles or other containers	43921
28.29.22	Fire extinguishers, spray guns, steam or sand blasting machines and similar mechanical appliances, except for use in agriculture	43923
28.29.23	Gaskets of metal sheeting; mechanical seals	43924
28.29.3	Industrial, household and other weighing machinery	
28.29.31	Weighing machines for industrial purposes; scales for continuous weighing of goods on conveyors; constant weight scales and scales for discharging a predetermined weight	43922* 48212* 48233
28.29.32	Personal and household weighing machines and scales	43922*
28.29.39	Other weighing machinery	43922*
28.29.4	Centrifuges, calendaring and vending machines	
28.29.41	Centrifuges n.e.c.	43931* 44815*
28.29.42	Calendaring or other rolling machines, excluding metal or glass	43933
28.29.43	Automatic goods-vending machines	43934
28.29.5	Dish washing machines, of the industrial type	
28.29.50	Dish washing machines, of the industrial type	43935
28.29.6	Machinery n.e.c. for the treatment of materials by a process involving a change of temperature	
28.29.60	Machinery n.e.c. for the treatment of materials by a process involving a change of temperature	43932
28.29.7	Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances	
28.29.70	Non-electrical machinery and apparatus for soldering, brazing or welding and parts thereof; gas-operated surface tempering machines and appliances	44242
28.29.8	Parts of other general-purpose machinery	
28.29.81	Parts of gas or water gas generators	43941*
28.29.82	Parts of centrifuges; parts of filtering or purifying machinery and apparatus for liquids or gases	43942
28.29.83	Parts of calendaring or other rolling machines; parts of spraying machinery, weights for weighing machines	43943
28.29.84	Machinery parts, not containing electrical connectors n.e.c.	43949

28.29.85	Parts of dish washing machines and machines for cleaning, filling, packing or wrapping	43944
28.29.86	Parts of non-electrical machinery and apparatus for soldering, brazing or welding; gas-operated surface tempering machines and appliances	44256
28.29.9	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.	
28.29.99	Sub-contracted operations as part of manufacturing of other general-purpose machinery n.e.c.	88239*
28.3	Agricultural and forestry machinery	
28.30	Agricultural and forestry machinery	
28.30.1	Pedestrian-controlled tractors	
28.30.10	Pedestrian-controlled tractors	44141
28.30.2	Other agricultural tractors	
28.30.21	Tractors, with an engine power ≤ 37 kW	44149*
28.30.22	Tractors, with an engine power > 37 kW but ≤ 59 kW	44149*
28.30.23	Tractors, with an engine power > 59 kW	44149*
28.30.3	Soil machinery	
28.30.31	Ploughs	44111
28.30.32	Harrows, scarifiers, cultivators, weeders and hoes	44112
28.30.33	Seeders, planters and transplanters	44113
28.30.34	Manure spreaders and fertilizer distributors	44114
28.30.39	Other soil machinery	44119
28.30.4	Mowers for lawns, parks or sports grounds	
28.30.40	Mowers for lawns, parks or sports grounds	44121
28.30.5	Harvesting machinery	
28.30.51	Mowers (including cutter bars for tractor mounting) n.e.c.	44123
28.30.52	Hay-making machinery	44124
28.30.53	Straw or fodder balers, including pick-up balers	44125
28.30.54	Root or tuber harvesting machines	44126
28.30.59	Harvesting and threshing machinery n.e.c.	44122

28.30.6	Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture	
28.30.60	Machinery for projecting, dispersing or spraying liquids or powders for agriculture or horticulture	44150
28.30.7	Self-loading or unloading trailers and semi-trailers for agriculture	
28.30.70	Self-loading or unloading trailers and semi-trailers for agriculture	44160
28.30.8	Other agricultural machinery	
28.30.81	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, except seed, grain or dried leguminous vegetables	44127
28.30.82	Milking machines	44131
28.30.83	Machinery for preparing animal feeding stuffs	44192
28.30.84	Poultry incubators and brooders	44193
28.30.85	Poultry keeping machinery	44194
28.30.86	Agricultural, horticultural, forestry, poultry- or bee-keeping machinery n.e.c.	44128
28.30.9	Parts of agricultural machinery and equipment; sub-contracted operations as part of manufacturing of agricultural and forestry machinery	
28.30.91	Parts of harvester and threshers n.e.c.	44129
28.30.92	Parts of soil machinery	44115
28.30.93	Parts of other agricultural machinery	44199
28.30.94	Parts of milking and dairy machines n.e.c.	44139*
28.30.99	Sub-contracted operations as part of manufacturing of agricultural and forestry machinery	88239*
28.4	Metal forming machinery and machine tools	
28.41	Metal forming machinery	
28.41.1	Machine tools for working metal, operated by laser and the like; machining centres for working metal and the like	
28.41.11	Machine tools for working metal by removal of material by laser, ultrasonic and the like	44211
28.41.12	Machining centres, unit construction machines and multi-station transfer machines, for working metal	44212
28.41.2	Lathes, boring and milling machine tools for working metal	
28.41.21	Lathes for removing metal	44213

28.41.22	Machine tools for drilling, boring or milling metal; machine tools for threading or tapping metal n.e.c.	44214 44215
28.41.23	Machine tools for deburring, sharpening, grinding or otherwise finishing metal	44216*
28.41.24	Machine tools for planing, sawing, cutting-off or otherwise cutting metal	44216*
28.41.3	Other machine tools for working metal	
28.41.31	Machines for bending, folding and straightening metal	44217*
28.41.32	Machines for shearing, punching and notching metal	44217*
28.41.33	Forging or die-stamping machines and hammers; hydraulic presses and presses for working metal n.e.c.	44217*
28.41.34	Machine tools n.e.c. for working metal, sintered metal carbides or cermets, without removing material	44218
28.41.4	Parts and accessories for metalworking machine tools	
28.41.40	Parts and accessories for metalworking machine tools	44251*
28.41.9	Sub-contracted operations as part of manufacturing of metal forming machinery	
28.41.99	Sub-contracted operations as part of manufacturing of metal forming machinery	88239*
28.49	Other machine tools	
28.49.1	Machine tools for working stone, wood and similar hard materials	
28.49.11	Machine tools for working stone, ceramics, concrete or similar mineral materials or for cold working glass	44221
28.49.12	Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; electroplating machinery	44222
28.49.2	Tool holders	
28.49.21	Tool holders and self-opening dieheads, for machine tools	44251*
28.49.22	Work holders for machine tools	44251*
28.49.23	Dividing heads and other special attachments for machine tools	42922 44251*
28.49.24	Parts and accessories of machine tools for working wood, cork, stone, hard rubber and similar hard materials	44252
28.49.9	Sub-contracted operations as part of manufacturing of other machine tools	
28.49.99	Sub-contracted operations as part of manufacturing of other machine tools	88239*
28.9	Other special-purpose machinery	
28.91	Machinery for metallurgy	

28.91.1	Machinery for metallurgy and parts thereof	
28.91.11	Converters, ladles, ingot moulds and casting machines; metal-rolling mills	44310
28.91.12	Parts of machines for metallurgy; parts of metal-rolling mills	44320
28.91.9	Sub-contracted operations as part of manufacturing of machinery for metallurgy	
28.91.99	Sub-contracted operations as part of manufacturing of machinery for metallurgy	88239*
28.92	Machinery for mining, quarrying and construction	
28.92.1	Machinery for mining	
28.92.11	Continuous-action elevators and conveyors, for underground use	44411
28.92.12	Coal or rock cutters and tunnelling machinery; other boring and sinking machinery	44412
28.92.2	Other moving, grading, levelling, scraping, excavating, tamping, compacting or extracting machinery, self-propelled, for earth, minerals or ores (including bulldozers, mechanical shovels and road rollers)	
28.92.21	Self propelled bulldozers and angledozers	44421
28.92.22	Self-propelled graders and levellers	44422
28.92.23	Self-propelled scrapers	44423
28.92.24	Self-propelled tamping machines and road-rollers	44424
28.92.25	Self-propelled front-end shovel loaders	44425
28.92.26	Self-propelled mechanical shovels, excavators and shovel loaders, with a 360 degree revolving superstructure, except front-end shovel loaders	44426
28.92.27	Other self-propelled mechanical shovels, excavators and shovel loaders; other self-propelled machinery for mining	44427
28.92.28	Bulldozer or angledozer blades	44429
28.92.29	Dumpers for off-highway use	44428
28.92.3	Other excavating machinery	
28.92.30	Other excavating machinery	44430
28.92.4	Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances	
28.92.40	Machinery for sorting, grinding, mixing and similar treatment of earth, stone, ores and other mineral substances	44440
28.92.5	Track-laying tractors	
28.92.50	Track-laying tractors	44142
28.92.6	Parts of machinery for mining, quarrying and construction	

28.92.61	Parts for boring or sinking or excavating machinery; parts of cranes	44461
28.92.62	Parts of machinery for sorting, grinding or other treatment of earth, stone and the like	44462
28.92.9	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction	
28.92.99	Sub-contracted operations as part of manufacturing of machinery for mining, quarrying and construction	88239*
28.93	Machinery for food, beverage and tobacco processing	
28.93.1	Machinery for food, beverage and tobacco processing, except parts thereof	
28.93.11	Centrifugal cream separators	44511
28.93.12	Dairy machinery	44132
28.93.13	Machinery for milling or working of cereals or dried vegetables n.e.c.	44513
28.93.14	Machinery used in the manufacture of wine, cider, fruit juices and similar beverages	44191
28.93.15	Non-electric bakery ovens; non-domestic equipment for cooking or heating	44515
28.93.16	Dryers for agricultural products	44518
28.93.17	Machinery n.e.c. for the industrial preparation or manufacture of food or drink, including fats or oils	44516
28.93.19	Machinery for preparing or making up tobacco n.e.c.	44517
28.93.2	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	
28.93.20	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	44198
28.93.3	Parts of machinery for food, beverage and tobacco processing	
28.93.31	Parts of machinery for beverage processing	44139*
28.93.32	Parts of machinery for food processing	44522*
28.93.33	Parts of machinery for tobacco processing	44523
28.93.34	Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	44522*
28.93.9	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing	
28.93.99	Sub-contracted operations as part of manufacturing of machinery for food, beverage and tobacco processing	88239*
28.94	Machinery for textile, apparel and leather production	
28.94.1	Machinery for preparing, spinning, weaving and knitting textiles	

28.94.11	Machines for extruding, drawing, texturing or cutting man-made textile materials; machines for preparing textile fibres	44611*
28.94.12	Textile spinning machines; textile doubling, twisting, winding or reeling machines	44611*
28.94.13	Weaving machines	44612
28.94.14	Knitting machines; stitch-bonding machines and similar machines; machines for tufting	44613
28.94.15	Auxiliary machinery for use with machines for working textiles; textile printing machinery	44614
28.94.2	Other machinery for textile and apparel production, including sewing machines	
28.94.21	Machinery for washing, cleaning, wringing, ironing, pressing, dyeing, reeling and the like of textile yarn and fabrics; machinery for finishing of felt	44621
28.94.22	Laundry-type washing machines; dry-cleaning machines; drying machines, with a capacity > 10 kg	44622
28.94.23	Centrifugal clothes dryers	44911
28.94.24	Sewing machines, except book sewing machines and household sewing machines	44623
28.94.3	Machinery for working hides, skins or leather or for making or repairing footwear and other articles	
28.94.30	Machinery for working hides, skins or leather or for making or repairing footwear and other articles	44630
28.94.4	Sewing machines of the household type	
28.94.40	Sewing machines of the household type	44814
28.94.5	Parts and accessories of machines for weaving and spinning and for machinery for other production of textiles and apparel and for the working of leather	
28.94.51	Parts and accessories of machines for spinning and weaving	44640*
28.94.52	Parts of machinery for other production of textiles and apparel and for the working of leather	44640*
28.94.9	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production	
28.94.99	Sub-contracted operations as part of manufacturing of machinery for textile, apparel and leather production	88239*
28.95	Machinery for paper and paperboard production	
28.95.1	Machinery for paper and paperboard production and parts thereof	
28.95.11	Machinery for paper and paperboard production, except parts thereof	44913
28.95.12	Parts of machinery for paper and paperboard production	44921

28.95.13	Dryers for wood, paper pulp, paper or paperboard; non-domestic dryers n.e.c.	44912
28.95.9	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production	
28.95.99	Sub-contracted operations as part of manufacturing of machinery for paper and paperboard production	88239*
28.96	Plastics and rubber machinery	
28.96.1	Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials	
28.96.10	Machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials	44915
28.96.2	Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials	
28.96.20	Parts for machinery n.e.c. for working plastics and rubber or for the manufacture of products from these materials	44929*
28.96.9	Sub-contracted operations as part of manufacturing of plastics and rubber machinery	
28.96.99	Sub-contracted operations as part of manufacturing of plastics and rubber machinery	88239*
28.99	Other special-purpose machinery n.e.c.	
28.99.1	Printing and bookbinding machinery and parts thereof	
28.99.11	Book-binding machinery, including book-sewing machines	44914*
28.99.12	Machinery, apparatus and equipment, for type-setting, for preparing or making printing blocks, plates	44914*
28.99.13	Offset printing machinery, excluding those of the office type	44914*
28.99.14	Other printing machinery, excluding those of the office type; other printers, copying machines and facsimile machines, whether or not combined	44914* 44917
28.99.2	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays	
28.99.20	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays	44918
28.99.3	Special-purpose machinery n.e.c.	
28.99.30	Special-purpose machinery n.e.c.	44919
28.99.4	Parts of printing and book-binding machinery	
28.99.40	Parts of printing and book-binding machinery	44922*

28.99.5	Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; parts of other special-purpose machinery	
28.99.51	Parts of machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays	44923
28.99.52	Parts of other special-purpose machinery	44929*
28.99.9	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.	
28.99.99	Sub-contracted operations as part of manufacturing of other special-purpose machinery n.e.c.	88239*
29	Motor vehicles, trailers and semi-trailers	
29.1	Motor vehicles	
29.10	Motor vehicles	
29.10.1	Internal combustion engines of a kind used for motor vehicles	
29.10.11	Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity $\leq 1\,000\text{ cm}^3$	43121*
29.10.12	Spark-ignition reciprocating internal combustion piston engines for vehicles, of a cylinder capacity $> 1\,000\text{ cm}^3$	43122*
29.10.13	Compression-ignition internal combustion piston engines for vehicles	43123
29.10.2	Passenger cars	
29.10.21	Vehicles with spark-ignition engine of a cylinder capacity $\leq 1\,500\text{ cm}^3$, new	49113*
29.10.22	Vehicles with spark-ignition engine of a cylinder capacity $> 1\,500\text{ cm}^3$, new	49113*
29.10.23	Vehicles with compression-ignition internal combustion piston engine (diesel or semi-diesel), new	49113*
29.10.24	Other motor vehicles for the transport of persons	49113*
29.10.25	Motor cars for the transport of persons, used	49113*
29.10.3	Motor vehicles for the transport of 10 or more persons	
29.10.30	Motor vehicles for the transport of 10 or more persons	49112
29.10.4	Motor vehicles for the transport of goods	
29.10.41	Goods vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel), new	49114*
29.10.42	Goods vehicles, with spark-ignition internal combustion piston engine; other goods vehicles, new	49114*

29.10.43	Motor vehicles for the transport of goods, used	49114*
29.10.44	Road tractors for semi-trailers	49111
29.10.45	Chassis fitted with engines, for motor vehicles	49121
29.10.5	Special-purpose motor vehicles	
29.10.51	Crane lorries	49115
29.10.52	Vehicles for travelling on snow, golf cars and the like, with engines	49116
29.10.59	Special-purpose motor vehicles n.e.c.	49119
29.10.9	Sub-contracted operations as part of manufacturing of motor vehicles	
29.10.99	Sub-contracted operations as part of manufacturing of motor vehicles	88221*
29.2	Bodies (coachwork) for motor vehicles; trailers and semi-trailers	
29.20	Bodies (coachwork) for motor vehicles; trailers and semi-trailers	
29.20.1	Bodies for motor vehicles	
29.20.10	Bodies for motor vehicles	49210
29.20.2	Trailers and semi-trailers; containers	
29.20.21	Containers specially designed for carriage by one or more modes of transport	49221
29.20.22	Trailers and semi-trailers of the caravan type, for housing or camping	49222
29.20.23	Other trailers and semi-trailers	49229
29.20.3	Parts of trailers, semi-trailers and other vehicles, not mechanically propelled	
29.20.30	Parts of trailers, semi-trailers and other vehicles, not mechanically propelled	49232
29.20.4	Reconditioning, assembly, fitting out and bodywork services of motor vehicles	
29.20.40	Reconditioning, assembly, fitting out and bodywork services of motor vehicles	88221*
29.20.5	Fitting out services of caravans and mobile homes	
29.20.50	Fitting out services of caravans and mobile homes	88221*
29.20.9	Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles; trailers and semi-trailers	
29.20.99	Sub-contracted operations as part of manufacturing of bodies (coachwork) for motor vehicles; trailers and semi-trailers	88221*
29.3	Parts and accessories for motor vehicles	
29.31	Electrical and electronic equipment for motor vehicles	

29.31.1	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	
29.31.10	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	46330
29.31.2	Other electrical equipment for motor vehicles and parts thereof	
29.31.21	Sparking plugs; ignition magnetos; magneto-dynamos; magnetic flywheels; distributors; ignition coils	46910*
29.31.22	Starter motors and dual purpose starter-generators; other generators and other equipment	46910*
29.31.23	Electrical signalling equipment, windscreen wipers, defrosters and demisters for motor vehicles and motorcycles	46910*
29.31.3	Parts of other electrical equipment for motor vehicles and motorcycles	
29.31.30	Parts of other electrical equipment for motor vehicles and motorcycles	46960*
29.31.9	Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles	
29.31.99	Sub-contracted operations as part of manufacturing of electrical and electronic equipment for motor vehicles	88239*
29.32	Other parts and accessories for motor vehicles	
29.32.1	Seats for motor vehicles	
29.32.10	Seats for motor vehicles	49129*
29.32.2	Safety seat belts, airbags and parts and accessories of bodies	
29.32.20	Safety seat belts, airbags and parts and accessories of bodies	49231
29.32.3	Parts and accessories n.e.c., for motor vehicles	
29.32.30	Parts and accessories n.e.c., for motor vehicles	49129*
29.32.9	Assembly services of parts and accessories for motor vehicles, n.e.c.; assembly services of complete construction kits for motor vehicles within the manufacturing process; sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles	
29.32.91	Subcontracted assembly services for complete sets for motor vehicles	88221*
29.32.92	Assembly services of parts and accessories for motor vehicles, n.e.c.	88221*
29.32.99	Sub-contracted operations as part of manufacturing of other parts and accessories for motor vehicles	88221*
30	Other transport equipment	
30.1	Ships and boats	
30.11	Ships and floating structures	

30.11.1	Naval ships	
30.11.10	Naval ships	49319*
30.11.2	Ships and similar vessels for the transport of persons or goods	
30.11.21	Cruise ships, excursion boats and similar vessels for the transport of persons; ferry-boats of all kinds	49311
30.11.22	Tankers for the transport of crude oil, oil products, chemicals, liquefied gas	49312
30.11.23	Refrigerated vessels, except tankers	49313
30.11.24	Dry cargo ships	49314
30.11.3	Fishing vessels and other special vessels	
30.11.31	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	49315
30.11.32	Tugs and pusher craft	49316
30.11.33	Dredgers; light-vessels, floating cranes; other vessels	49319*
30.11.4	Offshore vessels and infrastructure	
30.11.40	Offshore vessels and infrastructure	49320
30.11.5	Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)	
30.11.50	Other floating structures (including rafts, tanks, coffer-dams, landing stages, buoys and beacons)	49390
30.11.9	Conversion, reconstruction and fitting out services of ships, floating platforms and structures; sub-contracted operations as part of manufacturing of ships and floating structures	
30.11.91	Conversion and reconstruction of ships, floating platforms and structures	88229*
30.11.92	Fitting out services of ships and floating platforms and structures	88229*
30.11.99	Sub-contracted operations as part of manufacturing of ships and floating structures	88229*
30.12	Pleasure and sporting boats	
30.12.1	Pleasure and sporting boats	
30.12.11	Sailboats (except inflatable) for pleasure or sports, with or without auxiliary motor	49410
30.12.12	Inflatable vessels for pleasure or sports	49490*
30.12.19	Other vessels for pleasure or sports; rowing boats and canoes	49490*
30.12.9	Sub-contracted operations as part of manufacturing of pleasure and sporting boats	
30.12.99	Sub-contracted operations as part of manufacturing of pleasure and sporting boats	88229*

30.2	Railway locomotives and rolling stock	
30.20	Railway locomotives and rolling stock	
30.20.1	Rail locomotives and locomotive tenders	
30.20.11	Rail locomotives powered from an external source of electricity	49511
30.20.12	Diesel-electric locomotives	49512
30.20.13	Other rail locomotives; locomotive tenders	49519
30.20.2	Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles	
30.20.20	Self-propelled railway or tramway coaches, vans and trucks, except maintenance or service vehicles	49520
30.20.3	Other rolling-stock	
30.20.31	Railway or tramway maintenance or service vehicles	49531
30.20.32	Railway or tramway passenger coaches, not self-propelled; luggage vans and other specialized vans	49532
30.20.33	Railway or tramway goods vans and wagons, not self-propelled	49533
30.20.4	Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; mechanical traffic control equipment	
30.20.40	Parts of railway or tramway locomotives or rolling-stock; fixtures and fittings and parts thereof; mechanical traffic control equipment	49540
30.20.9	Reconditioning and fitting out services ("completing") of railway and tramway locomotives and rolling-stock; sub-contracted operations as part of manufacturing of railway locomotives and rolling stock	
30.20.91	Reconditioning and fitting out services ("completing") of railway and tramway locomotives and rolling-stock	88229*
30.20.99	Sub-contracted operations as part of manufacturing of railway locomotives and rolling stock	88229*
30.3	Air and spacecraft and related machinery	
30.30	Air and spacecraft and related machinery	
30.30.1	Motors and engines for aircraft or spacecraft; aircraft launching gear, deck-arresters, ground flying trainers, and parts thereof	
30.30.11	Aircraft spark-ignition engines	43131
30.30.12	Turbo-jets and turbo-propellers	43132
30.30.13	Reaction engines, excluding turbo-jets	43133
30.30.14	Ground flying trainers and parts thereof	43134

30.30.15	Parts for aircraft spark-ignition engines	43152
30.30.16	Parts of turbo-jets or turbo-propellers	43155
30.30.2	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	
30.30.20	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	49610
30.30.3	Helicopters and aeroplanes	
30.30.31	Helicopters	49621
30.30.32	Aeroplanes and other aircraft, of an unladen weight $\leq 2\,000$ kg	49622
30.30.33	Aeroplanes and other aircraft, of an unladen weight $> 2\,000$ kg but $\leq 15\,000$ kg	49623*
30.30.34	Aeroplanes and other aircraft, of an unladen weight $> 15\,000$ kg	49623*
30.30.4	Spacecraft (including satellites) and spacecraft launch vehicles	
30.30.40	Spacecraft (including satellites) and spacecraft launch vehicles	49630
30.30.5	Other parts of aircraft and spacecraft	
30.30.50	Other parts of aircraft and spacecraft	49640
30.30.6	Overhaul and conversion services of aircraft and aircraft engines	
30.30.60	Overhaul and conversion services of aircraft and aircraft engines	87149*
30.30.9	Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery	
30.30.99	Sub-contracted operations as part of manufacturing of air and spacecraft and related machinery	88229*
30.4	Military fighting vehicles	
30.40	Military fighting vehicles	
30.40.1	Motorized tanks and other armoured fighting vehicles and parts thereof	
30.40.10	Motorized tanks and other armoured fighting vehicles and parts thereof	44710
30.40.9	Sub-contracted operations as part of manufacturing of military fighting vehicles	
30.40.99	Sub-contracted operations as part of manufacturing of military fighting vehicles	88229*
30.9	Transport equipment n.e.c.	
30.91	Motorcycles	
30.91.1	Motorcycles and side-cars	
30.91.11	Motorcycles and cycles with an auxiliary motor with reciprocating internal combustion piston engine ≤ 50 cm ³	49911

30.91.12	Motorcycles with reciprocating internal combustion piston engine > 50 cm ³	49912
30.91.13	Motorcycles n.e.c.; side-cars	49913
30.91.2	Parts and accessories of motorcycles and side-cars	
30.91.20	Parts and accessories of motorcycles and side-cars	49941
30.91.3	Internal combustion engines of a kind used for motorcycles	
30.91.31	Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity <= 1 000 cm ³	43121*
30.91.32	Spark-ignition reciprocating internal combustion piston engines for motorcycles, of a cylinder capacity > 1 000 cm ³	43122*
30.91.9	Sub-contracted operations as part of manufacturing of motorcycles	
30.91.99	Sub-contracted operations as part of manufacturing of motorcycles	88229*
30.92	Bicycles and invalid carriages	
30.92.1	Bicycles and other cycles, not motorized	
30.92.10	Bicycles and other cycles, not motorized	49921
30.92.2	Invalid carriages, excluding parts and accessories	
30.92.20	Invalid carriages, excluding parts and accessories	49922
30.92.3	Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages	
30.92.30	Parts and accessories of bicycles and other cycles, not motorised, and of invalid carriages	49942
30.92.4	Baby carriages and parts thereof	
30.92.40	Baby carriages and parts thereof	38992
30.92.9	Sub-contracted operations as part of manufacturing of bicycles and invalid carriages	
30.92.99	Sub-contracted operations as part of manufacturing of bicycles and invalid carriages	88229*
30.99	Other transport equipment n.e.c.	
30.99.1	Other transport equipment n.e.c.	
30.99.10	Other transport equipment n.e.c.	49930
30.99.9	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.	
30.99.99	Sub-contracted operations as part of manufacturing of other transport equipment n.e.c.	88229*
31	Furniture	

31.0	Furniture	
31.00	Seats and parts thereof; parts of furniture	
31.00.1	Seats and parts thereof	
31.00.11	Seats, primarily with metal frames	38111
31.00.12	Seats, primarily with wooden frames	38112
31.00.13	Other seats	38119
31.00.14	Parts of seats	38160*
31.00.2	Parts of furniture (except seats)	
31.00.20	Parts of furniture (except seats)	38160*
31.00.9	Upholstering services of chairs and seats; sub-contracted operations as part of manufacturing of seats and parts thereof; parts of furniture	
31.00.91	Upholstering services of chairs and seats	88190*
31.00.99	Sub-contracted operations as part of manufacturing of seats and parts thereof; parts of furniture	88190*
31.01	Office and shop furniture	
31.01.1	Office and shop furniture	
31.01.11	Metal furniture of a kind used in offices	38121
31.01.12	Wooden furniture of a kind used in offices	38122
31.01.13	Wooden furniture for shops	38140*
31.01.9	Sub-contracted operations as part of manufacturing of office and shop furniture	
31.01.99	Sub-contracted operations as part of manufacturing of office and shop furniture	88190*
31.02	Kitchen furniture	
31.02.1	Kitchen furniture	
31.02.10	Kitchen furniture	38130
31.02.9	Sub-contracted operations as part of manufacturing of kitchen furniture	
31.02.99	Sub-contracted operations as part of manufacturing of kitchen furniture	88190*
31.03	Mattresses	
31.03.1	Mattresses	
31.03.11	Mattress supports	38150*

31.03.12	Mattresses, excluding mattress supports	38150*
31.03.9	Sub-contracted operations as part of manufacturing of mattresses	
31.03.99	Sub-contracted operations as part of manufacturing of mattresses	88190*
31.09	Other furniture	
31.09.1	Other furniture	
31.09.11	Metal furniture n.e.c.	38140*
31.09.12	Wooden furniture of a kind used in the bedroom, in the dining room and in the living room	38140*
31.09.13	Wooden furniture n.e.c.	38140*
31.09.14	Furniture of plastics or other materials (e.g., cane, osier or bamboo)	38140*
31.09.9	Finishing services of new furniture; sub-contracted operations as part of manufacturing of other furniture	
31.09.91	Finishing services of new furniture (except upholstering of chairs and seats)	88190*
31.09.99	Sub-contracted operations as part of manufacturing of other furniture	88190*
32	Other manufactured goods	
32.1	Jewellery, bijouterie and related articles	
32.11	Coins	
32.11.1	Coins	
32.11.10	Coins	38250
32.11.9	Sub-contracted operations as part of manufacturing of coins	
32.11.99	Sub-contracted operations as part of manufacturing of coins	88190*
32.12	Jewellery and related articles	
32.12.1	Jewellery and related articles	
32.12.11	Cultured pearls, precious or semi-precious stones, including synthetic or reconstructed, worked but not set	38220
32.12.12	Industrial diamonds, worked; dust and powder of natural or synthetic precious or semi-precious stones	38230
32.12.13	Articles of jewellery and parts thereof; articles of goldsmiths' or silversmiths' wares and parts thereof	38240*
32.12.14	Other articles of precious metal; articles of natural or cultured pearls, precious or semi precious stones	38240* 48490*
32.12.9	Sub-contracted operations as part of manufacturing of jewellery and related articles	

32.12.99	Sub-contracted operations as part of manufacturing of jewellery and related articles	88190*
32.13	Imitation jewellery and related articles	
32.13.1	Imitation jewellery and related articles	
32.13.10	Imitation jewellery and related articles	38997 48490*
32.13.9	Sub-contracted operations as part of manufacturing of imitation jewellery and related articles	
32.13.99	Sub-contracted operations as part of manufacturing of imitation jewellery and related articles	88190*
32.2	Musical instruments	
32.20	Musical instruments	
32.20.1	Musical instruments	
32.20.11	Pianos and other keyboard stringed musical instruments	38310
32.20.12	Other string musical instruments	38320
32.20.13	Keyboard pipe organs, harmoniums and similar instruments; accordions and similar instruments; mouth organs; wind instruments	38330
32.20.14	Musical or keyboard instruments, the sound of which is produced, or must be amplified, electrically	38340
32.20.15	Other musical instruments	38350
32.20.16	Metronomes, tuning forks and pitch pipes; mechanisms for musical boxes; musical instrument strings	38360*
32.20.2	Parts and accessories of musical instruments	
32.20.20	Parts and accessories of musical instruments	38360*
32.20.9	Sub-contracted operations as part of manufacturing of musical instruments	
32.20.99	Sub-contracted operations as part of manufacturing of musical instruments	88190*
32.3	Sports goods	
32.30	Sports goods	
32.30.1	Sports goods	
32.30.11	Snow-skis and other snow-ski equipment, except footwear; ice skates and roller skates; parts thereof	38410
32.30.12	Snow-ski footwear	29410
32.30.13	Water-skis, surfboards, sailboards and other water-sport equipment	38420

32.30.14	Gymnasium, fitness centre or athletics articles and equipment	38430
32.30.15	Other articles and equipment for sports or outdoor games; swimming pools and paddling pools	38440
32.30.16	Fishing rods, other line fishing tackle; articles for hunting or fishing n.e.c.	38450
32.30.9	Sub-contracted operations as part of manufacturing of sports goods	
32.30.99	Sub-contracted operations as part of manufacturing of sports goods	88190*
32.4	Games and toys	
32.40	Games and toys	
32.40.1	Dolls representing only human beings; toys representing animals or non-human creatures; parts thereof	
32.40.11	Dolls representing only human beings	38520*
32.40.12	Toys representing animals or non-human creatures	38520*
32.40.13	Parts and accessories of dolls representing human beings	38530
32.40.2	Toy trains and their accessories; other reduced-size models or construction sets and constructional toys	
32.40.20	Toy trains and their accessories; other reduced-size models or construction sets and constructional toys	38540
32.40.3	Other toys, including toy musical instruments	
32.40.31	Wheeled toys designed to be ridden by children; dolls' carriages	38510
32.40.32	Puzzles	38550
32.40.39	Games and toys n.e.c.	38560
32.40.4	Other games	
32.40.41	Playing cards	38570
32.40.42	Articles for billiards, articles for funfair, table or parlour games; other games, coin- or disc-operated	38590
32.40.43	Roundabouts, swings, shooting galleries and other fairground amusements	38600
32.40.9	Sub-contracted operations as part of manufacturing of games and toys	
32.40.99	Sub-contracted operations as part of manufacturing of games and toys	88190*
32.5	Medical and dental instruments and supplies	
32.50	Medical and dental instruments and supplies	
32.50.1	Medical, surgical and dental instruments and appliances	

32.50.11	Instruments and appliances used in dental sciences	43420* 48130
32.50.12	Medical, surgical or laboratory sterilizers	48140
32.50.13	Syringes, needles, catheters, cannulae and the like; ophthalmic and other instruments and appliances n.e.c.	48150
32.50.2	Therapeutic instruments and appliances; accessories, prostheses and orthopaedic appliances	
32.50.21	Therapeutic instruments and appliances; breathing appliances	48160*
32.50.22	Artificial joints; orthopaedic appliances; artificial teeth; dental fittings; artificial parts of the body n.e.c.	35440* 48170*
32.50.23	Hearing aids; pacemakers; parts thereof; parts and accessories of prostheses and orthopaedic appliances	48170*
32.50.3	Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof	
32.50.30	Medical, surgical, dental or veterinary furniture; barbers' chairs and similar chairs and parts thereof	48180
32.50.4	Spectacles, lenses and parts thereof	
32.50.41	Contact lenses; spectacle lenses of any material	48311*
32.50.42	Spectacles, goggles and the like, corrective, protective or other	48312
32.50.43	Frames and mountings for spectacles, goggles or the like	48313
32.50.44	Parts of frames and mountings for spectacles, goggles or the like	48352
32.50.5	Other articles for medical or surgical purposes	
32.50.50	Other articles for medical or surgical purposes	35290
32.50.9	Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances	
32.50.99	Sub-contracted operations as part of manufacturing of medical and surgical equipment and orthopaedic appliances	88235*
32.9	Manufactured goods n.e.c.	
32.91	Brooms and brushes	
32.91.1	Brooms and brushes	
32.91.11	Brooms and brushes for household cleaning	38993*
32.91.12	Tooth brushes, hair brushes and other toilet brushes for use on the person; artists' brushes, writing brushes and brushes for cosmetics	38993*
32.91.19	Other brushes n.e.c.	38993*

32.91.9	Sub-contracted operations as part of manufacturing of brooms and brushes	
32.91.99	Sub-contracted operations as part of manufacturing of brooms and brushes	88190*
32.99	Other manufactured goods n.e.c.	
32.99.1	Other manufactured goods n.e.c.	
32.99.11	Safety headgear; hats and other headgear, of rubber or plastics	3697
32.99.12	Ball point pens; felt-tipped and other porous-tipped pens and markers; propelling or sliding pencils	38911*
32.99.13	Indian ink drawing pens; fountain pens, stylograph pens and other pens	38911*
32.99.14	Sets of writing implements, pen- and pencil-holders and similar holders; parts thereof	38911*
32.99.15	Pencils, crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	38911*
32.99.16	Slates and boards; date, sealing or numbering stamps and the like; typewriter or similar ribbons; ink-pads	38912
32.99.2	Umbrellas; walking-sticks; buttons; button-moulds; fasteners; parts thereof	
32.99.21	Umbrellas and sun umbrellas; walking-sticks, seat-sticks, whips, riding-crops and the like	38921
32.99.22	Parts, trimmings and accessories of umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and the like	38922*
32.99.23	Press-fasteners, snap-fasteners, press-studs and parts thereof; buttons; slide fasteners	38923
32.99.24	Button moulds and other parts of buttons; button blanks; parts of slide fasteners	38924
32.99.3	Products of human or animal hair; similar products of textile materials	
32.99.30	Products of human or animal hair; similar products of textile materials	38972
32.99.4	Lighters, pipes and parts thereof; articles of combustible material; liquid or liquefied gas fuels	
32.99.41	Cigarette lighters and other lighters; smoking pipes and cigar or cigarette holders and parts thereof	38994*
32.99.42	Parts of lighters; pyrophoric alloys; articles of combustible materials	38995
32.99.43	Liquid or liquefied-gas fuels for lighters, in containers of a capacity $\leq 300 \text{ cm}^3$	38999*
32.99.5	Other articles n.e.c.	
32.99.51	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes	38991
32.99.52	Combs, hair-slides and the like; hairpins; curling pins; scent sprays and mounts and heads therefore	38994*

32.99.53	Instruments, apparatus and models designed for demonstrational purposes	38996
32.99.54	Candles, tapers and the like	38999*
32.99.55	Artificial flowers, foliage and fruit and parts thereof	38999*
32.99.59	Other miscellaneous articles n.e.c.	38999* 48160
32.99.6	Taxidermy services	
32.99.60	Taxidermy services	88190*
32.99.9	Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.	
32.99.99	Sub-contracted operations as part of manufacturing of other manufactured goods n.e.c.	88190*
33	Repair and installation services of machinery and equipment	
33.1	Repair services of fabricated metal products, machinery and equipment	
33.11	Repair services of fabricated metal products	
33.11.1	Repair and maintenance services of fabricated metal products	
33.11.11	Repair and maintenance services of structural metal products	87110*
33.11.12	Repair and maintenance services of tanks, reservoirs and containers of metal	87110*
33.11.13	Repair and maintenance services of steam generators, except central heating hot water boilers	87110*
33.11.14	Repair and maintenance services of weapons and ammunition	87110*
33.11.19	Repair and maintenance services of other fabricated metal products	87110*
33.12	Repair services of machinery	
33.12.1	Repair and maintenance services of general-purpose machinery	
33.12.11	Repair and maintenance services of engines and turbines, except aircraft, vehicle and cycle engines	87156*
33.12.12	Repair and maintenance services of fluid power equipment, other pumps, compressors, taps and valves	87156*
33.12.13	Repair and maintenance services of bearings, gears, gearing and driving elements	87156*
33.12.14	Repair and maintenance services of ovens, furnaces and furnace burners	87156*
33.12.15	Repair and maintenance services of lifting and handling equipment	87156*
33.12.16	Repair and maintenance services of office machinery and equipment (except computers and peripheral equipment)	87120

33.12.17	Repair and maintenance services of power-driven hand tools	87156*
33.12.18	Repair and maintenance services of non-domestic cooling and ventilation equipment	87156*
33.12.19	Repair and maintenance services of other general-purpose machinery n.e.c.	87156*
33.12.2	Repair and maintenance services of special-purpose machinery	
33.12.21	Repair and maintenance services of agricultural and forestry machinery	87156*
33.12.22	Repair and maintenance services of metal forming machinery and machine tools	87156*
33.12.23	Repair and maintenance services of machinery for metallurgy	87156*
33.12.24	Repair and maintenance services of machinery for mining, quarrying and construction	87156*
33.12.25	Repair and maintenance services of machinery for food, beverage and tobacco processing	87156*
33.12.26	Repair and maintenance services of machinery for textile, apparel and leather production	87156*
33.12.27	Repair and maintenance services of machinery for paper and paperboard production	87156*
33.12.28	Repair and maintenance services of machinery for plastics and rubber	87156*
33.12.29	Repair and maintenance services of other special-purpose machinery	87156*
33.13	Repair services of electronic and optical equipment	
33.13.1	Repair and maintenance services of electronic and optical equipment	
33.13.11	Repair and maintenance services of instruments and appliances for measuring, testing and navigation	87154*
33.13.12	Repair and maintenance services of irradiation, electromedical and electrotherapeutic equipment	87154*
33.13.13	Repair and maintenance services of professional optical instruments and photographic equipment	87154*
33.13.19	Repair and maintenance services of other professional electronic equipment	87154*
33.14	Repair services of electrical equipment	
33.14.1	Repair and maintenance services of electrical equipment	
33.14.11	Repair and maintenance of electric motors, generators, transformers and electricity distribution and control apparatus	87152*
33.14.19	Repair and maintenance services of other professional electrical equipment	87152*
33.15	Repair and maintenance services of ships and boats	
33.15.1	Repair and maintenance services of ships and boats	

33.15.10	Repair and maintenance services of ships and boats	87149*
33.16	Repair and maintenance services of aircraft and spacecraft	
33.16.1	Repair and maintenance services of aircraft and spacecraft	
33.16.10	Repair and maintenance services of aircraft and spacecraft	87149*
33.17	Repair and maintenance services of other transport equipment	
33.17.1	Repair and maintenance services of other transport equipment	
33.17.11	Repair and maintenance services of railway locomotives and rolling-stock	87149*
33.17.12	Repair and maintenance services of military fighting vehicles	87149*
33.17.19	Repair and maintenance services of other transport equipment n.e.c.	87149*
33.19	Repair services of other equipment	
33.19.1	Repair and maintenance services of other equipment	
33.19.10	Repair and maintenance services of other equipment	87159
33.2	Installation services of industrial machinery and equipment	
33.20	Installation services of industrial machinery and equipment	
33.20.1	Installation services of fabricated metal products, except machinery and equipment	
33.20.11	Installation services of steam generators, except central heating hot water boilers, including installation services for metal pipe systems in industrial plants	87310*
33.20.12	Installation services of other fabricated metal products, except machinery and equipment	87310*
33.20.2	Installation services of general-purpose machinery	
33.20.21	Installation services of office and accounting machinery	87333
33.20.29	Installation services of other general-purpose machinery n.e.c.	87320*
33.20.3	Installation services of special-purpose machinery	
33.20.31	Installation services of industrial machinery and equipment for agriculture	87320*
33.20.32	Installation services of metal forming machinery	87320*
33.20.33	Installation services of industrial machinery and equipment for metallurgy	87320*
33.20.34	Installation services of industrial machinery and equipment for mining	87320*
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33.20.37	Installation services of industrial machinery and equipment for paper and paperboard production	87320*
33.20.38	Installation services of industrial machinery and equipment for plastic and rubber production	87320*
33.20.39	Installation services of other special-purpose machinery	87320* 87331
33.20.4	Installation services of electronic and optical equipment	
33.20.41	Installation services of professional medical machinery and precision and optical instruments	87350
33.20.42	Installation services of professional electronic equipment	87340
33.20.5	Installation services of electrical equipment	
33.20.50	Installation services of electrical equipment	87360
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33.20.70	Installation services of other goods n.e.c.	87390
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35.12.1	Transmission services of electricity	
35.12.10	Transmission services of electricity	69111 86311
35.13	Distribution services of electricity	
35.13.1	Distribution services of electricity	
35.13.10	Distribution services of electricity	69112 86312
35.14	Trade services of electricity	
35.14.1	Trade services of electricity	

35.14.10	Trade services of electricity	61197 61297 62597
35.2	Manufactured gas; distribution services of gaseous fuels through mains	
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35.21.1	Coal gas, water gas, producer gas and similar gases, other than petroleum gases	
35.21.10	Coal gas, water gas, producer gas and similar gases, other than petroleum gases	17200
35.22	Distribution services of gaseous fuels through mains	
35.22.1	Distribution services of gaseous fuels through mains	
35.22.10	Distribution services of gaseous fuels through mains	69120 86320
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35.23.1	Trade services of gas through mains	
35.23.10	Trade services of gas through mains	61191*
35.3	Steam and air conditioning supply services	
35.30	Steam and air conditioning supply services	
35.30.1	Steam and hot water; steam and hot water supply services	
35.30.11	Steam and hot water	17300
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35.30.21	Ice, including ice for cooling (i.e. non-food) purposes	17400
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36.00	Natural water; water treatment and supply services	
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37.00	Sewerage services; sewage sludge	
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37.00.11	Sewerage removal and treatment services	94110
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38.11.31	Non-recyclable non-hazardous municipal waste	39910
38.11.39	Other non-recyclable non-hazardous waste	39990*
38.11.4	Wrecks, for dismantling	
38.11.41	Vessels and other floating structures, for breaking up	39370
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38.11.5	Other recyclable non-hazardous waste, collected	
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38.11.53	Used pneumatic tyres of rubber	39260
38.11.54	Other rubber waste	39250*
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38.11.61	Services of transfer facilities for non-hazardous recyclable waste	94313
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38.12.27	Waste and scrap of primary cells, primary batteries and electric accumulators	39380
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41.00.10	Residential buildings	5311
41.00.2	Non-residential buildings	
41.00.20	Non-residential buildings	5312
41.00.3	Construction works for residential buildings (new works, additions, alterations and renovation works)	
41.00.30	Construction works for residential buildings (new works, additions, alterations and renovation works)	5411
41.00.4	Construction works for non-residential buildings (new works, additions, alterations and renovation works)	
41.00.40	Construction works for non-residential buildings (new works, additions, alterations and renovation works)	5412
42	Constructions and construction works for civil engineering	
42.1	Roads and railways; construction works for roads and railways	
42.11	Roads and motorways; construction works for roads and motorways	
42.11.1	Motorways, roads, streets and other vehicular or pedestrian ways and airfield runways	
42.11.10	Motorways, roads, streets and other vehicular or pedestrian ways and airfield runways	53211 53213
42.11.2	Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways	

42.11.20	Construction works for motorways, roads, streets and other vehicular or pedestrian ways and airfield runways	54210*
42.12	Railways and underground railways; construction works for railways and underground railways	
42.12.1	Railways and underground railways	
42.12.10	Railways and underground railways	53212
42.12.2	Construction works for railways and underground railways	
42.12.20	Construction works for railways and underground railways	54210*
42.13	Bridges and tunnels; construction works for bridges and tunnels	
42.13.1	Bridges and tunnels	
42.13.10	Bridges and tunnels	5322
42.13.2	Construction works for bridges and tunnels	
42.13.20	Construction works for bridges and tunnels	54220
42.2	Constructions and construction works for utility projects	
42.21	Constructions and construction works for utility projects for fluids	
42.21.1	Utility constructions for fluids	
42.21.11	Long-distance pipelines for fluids	53241
42.21.12	Local pipelines for fluids	53251
42.21.13	Irrigation systems (canals); water main and line constructions; water treatment plants, sewage disposal plants and pumping stations	53231 53234 53235
42.21.2	Construction works for utility projects for fluids	
42.21.21	Construction works for long-distance pipelines	54241
42.21.22	Construction works for local pipelines, including ancillary works	54251
42.21.23	Construction works for irrigation systems (canals), water mains and lines, water treatment plants, sewage disposal plants and pumping stations	54232 54239*
42.21.24	Water well drilling and septic system installation works	5434
42.22	Constructions and construction works for utility projects for electricity and telecommunications	
42.22.1	Utility constructions for electricity and telecommunications	
42.22.11	Long-distance electricity power lines and communication lines	53242
42.22.12	Local electricity power lines and communication lines	53252

42.22.13	Power plants	53262
42.22.2	Construction works for utility projects for electricity and telecommunications	
42.22.21	Construction works for long-distance electricity power lines and communication lines	54242
42.22.22	Construction works for local electricity power lines and communication lines	54252
42.22.23	Construction works for power plants	54260
42.9	Constructions and construction works for other civil engineering projects	
42.91	Constructions and construction works for water projects	
42.91.1	Coastal and port constructions, dams, locks and related hydro-mechanical structures	
42.91.10	Coastal and port constructions, dams, locks and related hydro-mechanical structures	53232 53233
42.91.2	Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures	
42.91.20	Construction works for coastal and port constructions, dams, locks and related hydro-mechanical structures	54231 54239*
42.99	Constructions and construction works for other civil engineering projects n.e.c.	
42.99.1	Other civil engineering constructions	
42.99.11	Mining and manufacturing constructions	53261 53263 53269
42.99.12	Sport and recreation constructions	53270
42.99.19	Other civil engineering constructions n.e.c.	53290
42.99.2	Construction works for other civil engineering constructions	
42.99.21	Construction works for mining and manufacturing	54270
42.99.22	Construction works for structures of outdoor stadia and sport grounds	54280
42.99.29	Construction works for civil engineering constructions n.e.c.	54290
43	Specialized construction works	
43.1	Demolition and site preparation works	
43.11	Demolition works	
43.11.1	Demolition works	
43.11.10	Demolition works	54310
43.12	Site preparation works	

43.12.1	Site preparation works	
43.12.11	Site preparation works	54320*
43.12.12	Excavating and earthmoving works	54330
43.13	Test drilling and boring works	
43.13.1	Test drilling and boring works	
43.13.10	Test drilling and boring works	54320*
43.2	Electrical, plumbing and other construction installation works	
43.21	Electrical installation works	
43.21.1	Electrical installation works	
43.21.10	Electrical installation works	5461
43.22	Plumbing, heat and air-conditioning installation works	
43.22.1	Water plumbing, drain laying, heating, ventilation and air conditioning installation works	
43.22.11	Water plumbing and drain laying works	5462
43.22.12	Heating, ventilation and air conditioning installation works	5463
43.22.2	Gas fitting installation works	
43.22.20	Gas fitting installation works	54640
43.29	Other construction installation works	
43.29.1	Other construction installation works	
43.29.11	Insulation works	54650
43.29.12	Fencing and railing installation works	54770
43.29.19	Other installation works n.e.c.	5469
43.3	Building completion and finishing works	
43.31	Plastering works	
43.31.1	Plastering works	
43.31.10	Plastering works	54720
43.32	Joinery installation works	
43.32.1	Joinery installation works	
43.32.10	Joinery installation works	54760*

43.33	Floor and wall covering works	
43.33.1	Tiling works	
43.33.10	Tiling works	54740
43.33.2	Other floor laying and covering, wall covering and wall papering works	
43.33.21	Terrazzo, marble, granite and slate works	54790*
43.33.29	Other floor laying and covering, wall covering and wall papering works n.e.c.	54750
43.34	Painting and glazing works	
43.34.1	Painting works	
43.34.10	Painting works	54730
43.34.2	Glazing works	
43.34.20	Glazing works	54710
43.39	Other building completion and finishing works	
43.39.1	Other building completion and finishing works	
43.39.11	Ornamentation fitting works	54760*
43.39.19	Other building completion and finishing works n.e.c.	54790*
43.9	Other specialized construction works	
43.91	Roofing works	
43.91.1	Roofing works	
43.91.11	Roof framing works	54522
43.91.19	Other roofing works	54530*
43.99	Other specialized construction works	
43.99.1	Waterproofing works	
43.99.10	Waterproofing works	54530*
43.99.2	Scaffolding works	
43.99.20	Scaffolding works	54570
43.99.3	Pile driving works; foundation works	
43.99.30	Pile driving works; foundation works	5451
43.99.4	Concreting works	

43.99.40	Concreting works	54540
43.99.5	Structural steel components erection works	
43.99.50	Structural steel components erection works	54550
43.99.6	Masonry and bricklaying works	
43.99.60	Masonry and bricklaying works	54560
43.99.7	Assembly and erection of prefabricated constructions	
43.99.70	Assembly and erection of prefabricated constructions	54400
43.99.9	Other specialized construction works n.e.c.	
43.99.90	Other specialized construction works n.e.c.	54521 54590
G	WHOLESALE AND RETAIL TRADE SERVICES; REPAIR SERVICES OF MOTOR VEHICLES AND MOTORCYCLES	
45	Wholesale and retail trade and repair of motor vehicles and motorcycles	
45.1	Trade services of motor vehicles	
45.11	Trade services of cars and light motor vehicles	
45.11.1	Wholesale trade services of cars and light motor vehicles	
45.11.11	Wholesale trade services of passenger motor vehicles	61181*
45.11.12	Wholesale trade services of specialized passenger motor vehicles such as ambulances and minibuses, etc. and off road motor vehicles like jeeps (less than 3,5 tons)	61181*
45.11.2	Specialized store retail trade services of cars and light motor vehicles	
45.11.21	Specialized store retail trade services of new passenger motor vehicles	62281*
45.11.22	Specialized store retail trade services of used passenger motor vehicles	62281*
45.11.23	Specialized store retail trade services of new specialized passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles like jeeps (less than 3,5 tons)	62281*
45.11.24	Specialized store retail trade services of used specialized passenger motor vehicles such as ambulances and minibuses, etc. and off-road motor vehicles like jeeps (less than 3,5 tons)	62281*
45.11.3	Other retail trade of cars and light motor vehicles	
45.11.31	Internet retail trade of cars and light motor vehicles	62381*
45.11.39	Other retail trade of cars and light motor vehicles n.e.c.	62381*
45.11.4	Sales on a fee or contract basis of cars and light motor vehicles	

45.11.41	Internet sales on a fee or contract basis of cars and light motor vehicles	62581*
45.11.49	Other sales on a fee or contract basis of cars and light motor vehicles	62581*
45.19	Trade services of other motor vehicles	
45.19.1	Wholesale trade services of other motor vehicles	
45.19.11	Wholesale trade services of lorries, trucks, trailers, semi-trailers and buses	61181*
45.19.12	Wholesale trade services of camping vehicles such as caravans and motor homes	61181*
45.19.2	Specialized store retail trade services of other motor vehicles	
45.19.21	Specialized store retail trade services of lorries, trucks, trailers, semi-trailers and buses	62281*
45.19.22	Specialized store retail trade services of camping vehicles such as caravans and motor homes	62281*
45.19.3	Other retail trade of other motor vehicles	
45.19.31	Internet retail trade of other motor vehicles	62381*
45.19.39	Other retail trade of motor vehicles n.e.c.	62381*
45.19.4	Sales on a fee or contract basis of other motor vehicles	
45.19.41	Internet sales on a fee or contract basis of other motor vehicles	62581*
45.19.49	Other sales on a fee or contract basis of other motor vehicles	62581*
45.2	Maintenance and repair services of motor vehicles	
45.20	Maintenance and repair services of motor vehicles	
45.20.1	Maintenance and repair services of cars and light goods motor vehicles	
45.20.11	Ordinary maintenance and repair services (except electrical system, tyre and body repair services) of cars and light goods motor vehicles	87141*
45.20.12	Electrical system repair services of cars and light goods motor vehicles	87141*
45.20.13	Tyre repair services, including wheel adjustment and balancing of cars and light goods motor vehicles	87141*
45.20.14	Body repair and similar services (door, lock, window, repainting, collision repair) of cars and light goods motor vehicles	87141*
45.20.2	Maintenance and repair services of other motor vehicles	
45.20.21	Ordinary maintenance and repair services (except electrical system and body repair services) of other motor vehicles	87143*
45.20.22	Electrical system repair services of other motor vehicles	87143*

45.20.23	Body repair and similar services (door, lock, window, repainting, collision repair) of other motor vehicles	87143*
45.20.3	Other services related to motor vehicles	
45.20.30	Car-washing, polishing and similar services	87141*
45.3	Trade services of motor vehicle parts and accessories	
45.31	Wholesale trade services of motor vehicle parts and accessories	
45.31.1	Wholesale trade services of motor vehicle parts and accessories	
45.31.11	Wholesale trade services of rubber tyres and inner tubes for tyres	61181*
45.31.12	Wholesale trade services of other motor vehicle parts and accessories	61181*
45.32	Retail trade services of motor vehicle parts and accessories	
45.32.1	Specialized store retail trade services of motor vehicle parts and accessories	
45.32.11	Specialized store retail trade services of tyres	62281*
45.32.12	Specialized store retail trade services of other motor vehicle parts and accessories	62281*
45.32.2	Other retail trade of parts and accessories of motor vehicles	
45.32.21	Internet retail trade of parts and accessories of motor vehicles	62381*
45.32.22	Mail order retail trade of parts and accessories of motor vehicles	62381*
45.32.29	Other retail trade of parts and accessories of motor vehicles n.e.c.	62481
45.32.3	Sales on a fee or contract basis of parts and accessories of motor vehicles	
45.32.30	Sales on a fee or contract basis of motor vehicle parts and accessories	62581*
45.4	Trade, maintenance and repair services of motorcycles and related parts and accessories	
45.40	Trade, maintenance and repair services of motorcycles and related parts and accessories	
45.40.1	Wholesale trade services of motorcycles and related parts and accessories	
45.40.10	Wholesale trade services of motorcycles and related parts and accessories	61181*
45.40.2	Specialized store retail trade services of motorcycles and related parts and accessories	
45.40.20	Specialized store retail trade services of motorcycles and related parts and accessories	62281*
45.40.3	Other retail trade of motorcycles and related parts and accessories	
45.40.30	Other retail trade of motorcycles and related parts and accessories	62381*
45.40.4	Sales on a fee or contract basis of motorcycles and related parts and accessories	

45.40.40	Sales on a fee or contract basis of motorcycles and related parts and accessories	62581*
45.40.5	Maintenance and repair services of motorcycles	
45.40.50	Maintenance and repair services of motorcycles	87142
46	Wholesale trade services, except of motor vehicles and motorcycles	
46.1	Wholesale trade services on a fee or contract basis	
46.11	Wholesale on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods	
46.11.1	Wholesale on a fee or contract basis of agricultural raw materials, live animals, textile raw materials and semi-finished goods	
46.11.11	Wholesale on a fee or contract basis of live animals	61214
46.11.12	Wholesale on a fee or contract basis of flowers and plants	61212
46.11.19	Wholesale on a fee or contract basis of other agricultural raw materials, live animals, textile raw materials and semi-finished goods	61211 61213 61215 61219
46.12	Wholesale on a fee or contract basis of fuels, ores, metals and industrial chemicals	
46.12.1	Wholesale on a fee or contract basis of fuels, ores, metals and industrial chemicals	
46.12.11	Wholesale on a fee or contract basis of solid, liquid and gaseous fuels and related products	61291
46.12.12	Wholesale on a fee or contract basis of metal ores and metal in primary forms	61292
46.12.13	Wholesale on a fee or contract basis of industrial chemicals, fertilizers and agrochemical products	61271 61272
46.13	Wholesale on a fee or contract basis of timber and building materials	
46.13.1	Wholesale on a fee or contract basis of timber and building materials	
46.13.11	Wholesale on a fee or contract basis timber and products of timber	61293
46.13.12	Wholesale on a fee or contract basis of building materials	61261 61262 61263 61264
46.14	Wholesale on a fee or contract basis of machinery, industrial equipment, ships and aircraft	
46.14.1	Wholesale on a fee or contract basis of machinery, industrial equipment, ships and aircraft	
46.14.11	Wholesale on a fee or contract basis of computers, software, electronic and telecommunications equipment and other office equipment	61283 61284 61285

46.14.12	Wholesale on a fee or contract basis of ships, aircraft and other transport equipment n.e.c.	61282
46.14.19	Wholesale on a fee or contract basis of other machinery and industrial equipment n.e.c.	61286 61287 61288 61289
46.15	Wholesale on a fee or contract basis of furniture, household goods, hardware and ironmongery	
46.15.1	Wholesale on a fee or contract basis of furniture, household goods, hardware and ironmongery	
46.15.11	Wholesale on a fee or contract basis of furniture	61241
46.15.12	Wholesale on a fee or contract basis of radio, television and video equipment	61242
46.15.13	Wholesale on a fee or contract basis of hardware and hand tools	61265
46.15.19	Wholesale on a fee or contract basis of cutlery and household goods n.e.c.	61243 61244 61245 61246
46.16	Wholesale on a fee or contract basis of textiles, clothing, fur, footwear and leather goods	
46.16.1	Wholesale on a fee or contract basis of textiles, clothing, fur, footwear and leather goods	
46.16.11	Wholesale on a fee or contract basis of textiles	61231 61232
46.16.12	Wholesale on a fee or contract basis of clothing, fur and footwear	61233 61234
46.16.13	Wholesale on a fee or contract basis of leather goods and travel accessories	61256
46.17	Wholesale on a fee or contract basis of food, beverages and tobacco	
46.17.1	Wholesale on a fee or contract basis of food, beverages and tobacco	
46.17.11	Wholesale on a fee or contract basis of food	61221 61222 61223 61224 61225 61227 61229
46.17.12	Wholesale on a fee or contract basis of beverages	61226
46.17.13	Wholesale on a fee or contract basis of tobacco	61228
46.18	Wholesale on a fee or contract basis of other particular products	

46.18.1	Wholesale on a fee or contract basis of other particular products	
46.18.11	Wholesale on a fee or contract basis of pharmaceutical and medical goods, perfumery and toilet articles and cleaning materials	61273 61274 61275 61276
46.18.12	Wholesale on a fee or contract basis of games and toys, sports goods, bicycles, books, newspapers, magazines and stationary, musical instruments, watches, clocks and jewellery, photographic and optical equipment	61251 61252 61253 61254 61255 61259
46.18.19	Wholesale on a fee or contract basis of other particular products n.e.c.	61294 61295 61299
46.19	Wholesale on a fee or contract basis of a variety of goods	
46.19.1	Wholesale on a fee or contract basis of a variety of goods	
46.19.10	Wholesale on a fee or contract basis of a variety of goods	612
46.2	Wholesale trade services of agricultural raw materials and live animals	
46.21	Wholesale trade services of grain, unmanufactured tobacco, seeds and animal feeds	
46.21.1	Wholesale trade services of grain, seeds and animal feeds	
46.21.11	Wholesale trade services of grain	61111*
46.21.12	Wholesale trade services of seeds (other than oil seeds)	61111*
46.21.13	Wholesale trade services of oil seeds and oleaginous fruits	61111*
46.21.14	Wholesale trade services of animal feeds	61111*
46.21.19	Wholesale trade services of other agricultural raw materials n.e.c.	61119
46.21.2	Wholesale trade services of unmanufactured tobacco	
46.21.20	Wholesale trade services of unmanufactured tobacco	61113
46.22	Wholesale trade services of flowers and plants	
46.22.1	Wholesale trade services of flowers and plants	
46.22.10	Wholesale trade services of flowers and plants	61112
46.23	Wholesale trade services of live animals	
46.23.1	Wholesale trade services of live animals	
46.23.10	Wholesale trade services of live animals	61114
46.24	Wholesale trade services of hides, skins and leather	

46.24.1	Wholesale trade services of hides, skins and leather	
46.24.10	Wholesale trade services of hides, skins and leather	61115
46.3	Wholesale trade services of food, beverages and tobacco	
46.31	Wholesale trade services of fruit and vegetables	
46.31.1	Wholesale trade services of fruits and vegetables	
46.31.11	Wholesale trade services of fresh fruit and vegetables	61121*
46.31.12	Wholesale trade services of processed fruit and vegetables	61121*
46.32	Wholesale trade services of meat and meat products	
46.32.1	Wholesale trade services of meat and meat products	
46.32.11	Wholesale trade services of meat (including poultry)	61123*
46.32.12	Wholesale trade services of meat products (including poultry products)	61123*
46.33	Wholesale trade services of dairy products, eggs and edible oils and fats	
46.33.1	Wholesale trade services of dairy products, eggs and edible oils and fats	
46.33.11	Wholesale trade services of dairy products	61122*
46.33.12	Wholesale trade services of eggs	61122*
46.33.13	Wholesale trade services of edible oils and fats	61122*
46.34	Wholesale trade services of beverages	
46.34.1	Wholesale trade services of beverages	
46.34.11	Wholesale trade services of juices, mineral waters, soft drinks and other non-alcoholic beverages	61126*
46.34.12	Wholesale trade services of alcoholic beverages	61126*
46.35	Wholesale trade services of tobacco products	
46.35.1	Wholesale trade services of tobacco products	
46.35.10	Wholesale trade services of tobacco products	61128
46.36	Wholesale trade services of sugar and chocolate and sugar confectionery	
46.36.1	Wholesale trade services of sugar, chocolate and sugar confectionery	
46.36.11	Wholesale trade services of sugar	61129*
46.36.12	Wholesale trade services of bakery products	61125*
46.36.13	Wholesale trade services of chocolate and sugar confectionery	61125*

46.37	Wholesale trade services of coffee, tea, cocoa and spices	
46.37.1	Wholesale trade services of coffee, tea, cocoa and spices	
46.37.10	Wholesale trade services of coffee, tea, cocoa and spices	61125*
46.38	Wholesale trade services of other food, including fish, crustaceans and molluscs	
46.38.1	Wholesale trade services of fish, crustaceans and molluscs	
46.38.10	Wholesale trade services of fish, crustaceans and molluscs	61124
46.38.2	Wholesale trade services of other food products	
46.38.21	Wholesale trade services of homogenized food preparations and dietetic food	61129*
46.38.29	Wholesale trade services of other food products n.e.c.	61129*
46.39	Non-specialized wholesale trade services of food, beverages and tobacco	
46.39.1	Wholesale trade services of food, beverages and tobacco, non-specialized	
46.39.11	Wholesale trade services of frozen food, non-specialized	611*
46.39.12	Wholesale trade services of food, not frozen, beverages and tobacco, non-specialized	611*
46.4	Wholesale trade services of household goods	
46.41	Wholesale trade services of textiles	
46.41.1	Wholesale trade services of textiles	
46.41.11	Wholesale trade services of yarn	61131*
46.41.12	Wholesale trade services of fabrics	61131*
46.41.13	Wholesale trade services of household linens, curtains and diverse household articles of textile materials	61132*
46.41.14	Wholesale trade services of haberdashery	61132*
46.42	Wholesale trade services of clothing and footwear	
46.42.1	Wholesale trade services of clothing and footwear	
46.42.11	Wholesale trade services of clothing	61133
46.42.12	Wholesale trade services of footwear	61134
46.43	Wholesale trade services of electrical household appliances and radio and television goods	
46.43.1	Wholesale trade services of electrical household appliances and radio and television goods	
46.43.11	Wholesale trade services of electrical household appliances	61144*

46.43.12	Wholesale trade services of radio, television, video and DVD equipment	61142*
46.43.13	Wholesale trade services of records, audio and video tapes, CDs and DVDs (except blank tapes)	61142*
46.43.14	Wholesale trade services of photographic and optical goods	61152
46.44	Wholesale trade services of china and glassware and cleaning materials	
46.44.1	Wholesale trade services of china and glassware and cleaning materials	
46.44.11	Wholesale trade services of glassware, china and pottery	61145*
46.44.12	Wholesale trade services of cleaning materials	61176
46.45	Wholesale trade services of perfume and cosmetics	
46.45.1	Wholesale trade services of perfume and cosmetics	
46.45.10	Wholesale trade services of perfume and cosmetics	61175
46.46	Wholesale trade services of pharmaceutical goods	
46.46.1	Wholesale trade services of pharmaceutical goods and of surgical, medical and orthopaedic instruments and devices	
46.46.11	Wholesale trade services of pharmaceutical goods	61173
46.46.12	Wholesale trade services of surgical, medical and orthopaedic instruments and devices	61174
46.47	Wholesale trade services of furniture, carpets and lighting equipment	
46.47.1	Wholesale trade services of furniture, carpets and lighting equipment	
46.47.11	Wholesale trade services of household furniture	61141
46.47.12	Wholesale trade services of lighting equipment	61143
46.47.13	Wholesale trade services of carpets and rugs	61163*
46.48	Wholesale trade services of watches and jewellery	
46.48.1	Wholesale trade services of watches and jewellery	
46.48.10	Wholesale trade services of watches and jewellery	61154
46.49	Wholesale trade services of other household goods	
46.49.1	Wholesale trade services of other household goods	
46.49.11	Wholesale trade services of cutlery and domestic metal ware	61145*
46.49.12	Wholesale trade services of wickerwork, cork goods, cooper's ware and other wooden ware	61146
46.49.19	Wholesale trade services of household articles and equipment n.e.c.	61144*

46.49.2	Wholesale trade services of paper and paperboard, books, magazines and stationery	
46.49.21	Wholesale trade services of books	61151*
46.49.22	Wholesale trade services of magazines and newspapers	61151*
46.49.23	Wholesale trade services of stationery	61151*
46.49.3	Wholesale trade services of other consumer goods	
46.49.31	Wholesale trade services of musical instruments	61142*
46.49.32	Wholesale trade services of games and toys	61153
46.49.33	Wholesale trade services of sports goods (incl. bicycles)	61155
46.49.34	Wholesale trade services of leather goods and travel accessories	61156
46.49.35	Wholesale trade services of stamps and coins	61159*
46.49.36	Wholesale trade services of souvenirs and arts	61159*
46.49.39	Wholesale trade services of miscellaneous consumer goods n.e.c.	61159*
46.5	Wholesale trade services of ICT equipment	
46.51	Wholesale trade services of computers, computer peripheral equipment and software	
46.51.1	Wholesale trade services of computers, computer peripheral equipment and software	
46.51.10	Wholesale trade services of computers, computer peripheral equipment and packaged software	61184
46.52	Wholesale trade services of electronic and telecommunications equipment and parts	
46.52.1	Wholesale trade services of electronic and telecommunications equipment and parts	
46.52.11	Wholesale trade services of telecommunications equipment	61185*
46.52.12	Wholesale trade services of electronic equipment and parts	61142*
46.52.13	Wholesale trade services of blank audio and video tapes and diskettes, magnetic and optical disks CDs and DVDs	61185*
46.6	Wholesale trade services of other machinery, equipment and supplies	
46.61	Wholesale trade services of agricultural machinery, equipment and supplies	
46.61.1	Wholesale trade services of agricultural machinery, equipment and supplies	
46.61.11	Wholesale trade services of agricultural and forestry machinery, equipment and supplies, including tractors	61186*
46.61.12	Wholesale trade services of lawn and garden machinery, equipment and supplies	61186*
46.62	Wholesale trade services of machine tools	

46.62.1	Wholesale trade services of machine tools	
46.62.11	Wholesale trade services of machine tools for working wood	61188*
46.62.12	Wholesale trade services of machine tools for working metal	61188*
46.62.19	Wholesale trade services of machine tools for working other materials	61188*
46.63	Wholesale trade services of mining, construction and civil engineering machinery	
46.63.1	Wholesale trade services of mining, construction and civil engineering machinery	
46.63.10	Wholesale trade services of mining, construction and civil engineering machinery	61187
46.64	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines	
46.64.1	Wholesale trade services of machinery for the textile industry and of sewing and knitting machines	
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58.14.31	Advertising space in journals and periodicals, printed	83631*
58.14.32	Advertising space in journals and periodicals, electronic	83639*
58.14.4	Licensing services for journals and periodicals	
58.14.40	Licensing services for journals and periodicals	73320*

58.19	Other publishing	
58.19.1	Other publishing	
58.19.11	Printed postcards, cards bearing greetings and the like	32530
58.19.12	Printed pictures, designs and photographs	32540
58.19.13	Printed transfers (decalcomanias), calendars	32630
58.19.14	Printed unused postage, revenue or similar stamps; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and similar documents of title	32610
58.19.15	Printed trade advertising material, commercial catalogues and the like	32620
58.19.19	Other printed matter	32690
58.19.2	Other on-line content	
58.19.21	On-line adult content	84393
58.19.29	Other on-line content	84399
58.19.3	Licensing services for other printed matter	
58.19.30	Licensing services for other printed matter	73320*
58.2	Software publishing	
58.21	Publishing of computer games	
58.21.1	Computer games, packaged	
58.21.10	Computer games, packaged	47822
58.21.2	Computer games downloads	
58.21.20	Computer games downloads	84342*
58.21.3	On-line games	
58.21.30	On-line games	84391
58.21.4	Licensing services for the right to use computer games	
58.21.40	Licensing services for the right to use computer games	73311*
58.29	Other software publishing	
58.29.1	Systems software, packaged	
58.29.11	Operating systems, packaged	47811
58.29.12	Network software, packaged	47812
58.29.13	Database management software, packaged	47813

58.29.14	Development tools and programming languages software, packaged	47814
58.29.2	Application software, packaged	
58.29.21	General business productivity and home use applications, packaged	47821
58.29.29	Other application software, packaged	47829
58.29.3	Software downloads	
58.29.31	System software downloads	84341
58.29.32	Application software downloads	84342*
58.29.4	On-line software	
58.29.40	On-line software	84392
58.29.5	Licensing services for the right to use computer software	
58.29.50	Licensing services for the right to use computer software	73311*
59	Motion picture, video and television programme production services, sound recording and music publishing	
59.1	Motion picture, video and television programme services	
59.11	Motion picture, video and television programme production services	
59.11.1	Motion picture, video and television programme production services	
59.11.11	Motion picture production services	96121*
59.11.12	Promotional or advertisement motion picture and video production services	96121*
59.11.13	Other television programme production services	96121*
59.11.2	Motion picture, video and television programme products	
59.11.21	Motion picture, video and television programme originals	96123*
59.11.22	Cinematographic film	38950
59.11.23	Films and other video content on disk, tape or other physical media	47620
59.11.24	Films and other video downloads	84331
59.11.3	Sale of advertising space or time in motion picture, video and television products	
59.11.30	Sale of advertising space or time in motion picture, video and television products	83639*
59.12	Motion picture, video and television programme post-production services	
59.12.1	Motion picture, video and television programme post-production services	
59.12.11	Audio-visual editing services	96131

59.12.12	Transfers and duplication of masters services	96132
59.12.13	Colour correction and digital restoration services	96133
59.12.14	Visual effects services	96134
59.12.15	Animation services	96135
59.12.16	Captioning, titling and subtitling services	96136
59.12.17	Sound editing and design services	96137
59.12.19	Other motion picture, video and television programme post-production services	96139
59.13	Motion picture, video and television programme distribution services	
59.13.1	Motion picture, video and television programme licensing and distribution services	
59.13.11	Licensing services for film rights and their revenues	73320*
59.13.12	Motion picture, video and television programme distribution services	96140
59.14	Motion picture projection services	
59.14.1	Motion picture projection services	
59.14.11	Motion picture projection services, except videotape projection services	96151
59.14.12	Videotape projection services	96152
59.2	Sound recording and music publishing	
59.20	Sound recording and music publishing	
59.20.1	Sound recording and live recording services; sound recording originals	
59.20.11	Sound recording services	96111
59.20.12	Live recording services	96112
59.20.13	Sound recording originals	96113
59.20.2	Radio programme production services; radio programme originals	
59.20.21	Radio programme production services	96122
59.20.22	Radio programme originals	96123*
59.20.3	Music publishing	
59.20.31	Printed music	32520*
59.20.32	Electronic scores	32520*
59.20.33	Musical audio disks, tapes or other physical media	47610

59.20.34	Other audio disks and tapes	47699
59.20.35	Music downloads	84321
59.20.4	Licensing services for the right to use acoustic originals; music distribution services	
59.20.41	Licensing services for the right to use acoustic originals	73320*
59.20.42	Music distribution services	73320*
60	Programming and broadcasting services	
60.1	Radio broadcasting services	
60.10	Radio broadcasting services	
60.10.1	Radio broadcasting services; broadcast originals	
60.10.11	Radio broadcasting services	84631*
60.10.12	Radio broadcast originals	84611
60.10.2	Radio channel programmes	
60.10.20	Radio channel programmes	84611
60.10.3	Radio advertising time	
60.10.30	Radio advertising time	83632*
60.2	Television programming and broadcasting services; broadcast originals	
60.20	Television programming and broadcasting services; broadcast originals	
60.20.1	Television programming and broadcasting services	
60.20.11	On-line television programming and broadcasting services, except by subscription	84631*
60.20.12	Other television programming and broadcasting services, except by subscription	84631*
60.20.13	On-line television subscription programming and broadcasting services	84631*
60.20.14	Other television subscription programming and broadcasting services	84631*
60.20.2	Television broadcast originals	
60.20.20	Television broadcast originals	84612
60.20.3	Television channel programmes	
60.20.31	Television channel programmes, except for subscription television	84622*
60.20.32	Subscription television channel programmes	84622*
60.20.4	Television advertising time	

60.20.40	Television advertising time	83632*
61	Telecommunications services	
61.1	Wired telecommunications services	
61.10	Wired telecommunications services	
61.10.1	Data and message transmitting services	
61.10.11	Fixed telephony services - access and use	84121
61.10.12	Fixed telephony services - calling features	84122
61.10.13	Private network services for wired telecommunications systems	84140*
61.10.2	Carrier services for wired telecommunications	
61.10.20	Carrier services for wired telecommunications	84110*
61.10.3	Data transmission services over wired telecommunications networks	
61.10.30	Data transmission services over wired telecommunications networks	84150*
61.10.4	Wired internet telecommunications services	
61.10.41	Internet backbone services	84210
61.10.42	Narrow-band internet access services over wired networks	84221*
61.10.43	Broad-band internet access services over wired networks	84222*
61.10.49	Other wired internet telecommunications services	84290*
61.10.5	Home programme distribution services over wired infrastructure	
61.10.51	Home programme distribution services over wired infrastructure, basic programming package	84632*
61.10.52	Home programme distribution services over wired infrastructure, discretionary programming package	84633*
61.10.53	Home programme distribution services over wired infrastructure, pay-per-view	84634*
61.2	Wireless telecommunications services	
61.20	Wireless telecommunications services	
61.20.1	Mobile telecommunications services and private network services for wireless telecommunications systems	
61.20.11	Mobile telecommunications services - access and use	84131
61.20.12	Mobile telecommunications services - calling features	84132
61.20.13	Private network services for wireless telecommunications systems	84140*

61.20.2	Carrier services for wireless telecommunications	
61.20.20	Carrier services for wireless telecommunications	84110*
61.20.3	Data transmission services over wireless telecommunications networks	
61.20.30	Data transmission services over wireless telecommunications networks	84150*
61.20.4	Wireless internet telecommunications services	
61.20.41	Narrow-band internet access services over wireless networks	84221*
61.20.42	Broad-band internet access services over wireless networks	84222*
61.20.49	Other wireless internet telecommunications services	84290*
61.20.5	Home programme distribution services over wireless networks	
61.20.50	Home programme distribution services over wireless networks	84632* 84633* 84634*
61.3	Satellite telecommunications services	
61.30	Satellite telecommunications services	
61.30.1	Satellite telecommunications services, except home programme distribution services via satellite	
61.30.10	Satellite telecommunications services, except home programme distribution services via satellite	84190*
61.30.2	Home programme distribution services via satellite	
61.30.20	Home programme distribution services via satellite	84632* 84633* 84634*
61.9	Other telecommunications services	
61.90	Other telecommunications services	
61.90.1	Other telecommunications services	
61.90.10	Other telecommunications services	84190*
62	Information technology services	
62.0	Information technology services	
62.01	Computer programming services	
62.01.1	IT design and development services	
62.01.11	IT design and development services for applications	83141
62.01.12	IT design and development services for networks and systems	83142

62.01.2	Software originals	
62.01.21	Computer games software originals	83143*
62.01.29	Other software originals	83143*
62.02	Information technology consultancy services	
62.02.1	Hardware consultancy services	
62.02.10	Hardware consultancy services	83131*
62.02.2	Systems and software consultancy services	
62.02.20	Systems and software consultancy services	83131*
62.02.3	IT technical support services	
62.02.30	IT technical support services	83132*
62.03	Computer facilities management services	
62.03.1	Computer facilities management services	
62.03.11	Network management services	83161
62.03.12	Computer systems management services	83162
62.09	Other information technology services	
62.09.1	Installation services of computers and peripheral equipment	
62.09.10	Installation services of computers and peripheral equipment	87332
62.09.2	Other information technology services n.e.c.	
62.09.20	Other information technology services n.e.c.	83132*
63	Information services	
63.1	Data processing, hosting and related services; web portals	
63.11	Data processing, hosting and related services	
63.11.1	Data processing, hosting and related services	
63.11.11	Data processing services	0*
63.11.12	Web hosting services	83151
63.11.13	Application service provisioning	83152
63.11.19	Other hosting and IT infrastructure provisioning services	83159
63.11.2	Streaming video and audio content	

63.11.21	Streaming video content	84332
63.11.22	Streaming audio content	84322
63.11.3	Advertising space or time in Internet	
63.11.30	Advertising space or time in Internet	83633
63.12	Web portal content	
63.12.1	Web portal content	
63.12.10	Web portal content	84394
63.9	Other information services	
63.91	News agency services	
63.91.1	News agency services	
63.91.11	News agency services to newspapers and periodicals	84410
63.91.12	News agency services to audio-visual media	84420
63.99	Other information services n.e.c.	
63.99.1	Other information services n.e.c.	
63.99.10	Other information services n.e.c.	85991
63.99.2	Original compilations of facts/information	
63.99.20	Original compilations of facts/information	83940
K	FINANCIAL AND INSURANCE SERVICES	
64	Financial intermediation services, except insurance and pension funding	
64.1	Monetary intermediation services	
64.11	Central banking services	
64.11.1	Central banking services	
64.11.10	Central banking services	71110
64.19	Other monetary intermediation services	
64.19.1	Deposit services	
64.19.11	Deposit services to corporate and institutional depositors	71121
64.19.12	Deposit services to other depositors	71122
64.19.2	Credit granting services by monetary institutions	

64.19.21	Inter-industry credit granting services by monetary institutions	71135*
64.19.22	Consumer credit granting services by monetary institutions	71133*
64.19.23	Residential mortgage credit granting services by monetary institutions	71131*
64.19.24	Non-residential mortgage credit granting services by monetary institutions	71132*
64.19.25	Commercial non-mortgage credit granting services by monetary institutions	71135*
64.19.26	Credit card services by monetary institutions	71134*
64.19.29	Other credit granting services by monetary institutions	71139*
64.19.3	Other monetary intermediation services n.e.c.	
64.19.30	Other monetary intermediation services n.e.c.	71190*
64.2	Services of holding companies	
64.20	Services of holding companies	
64.20.1	Services of holding companies	
64.20.10	Services of holding companies	0*
64.3	Services of trusts, funds and similar financial entities	
64.30	Services of trusts, funds and similar financial entities	
64.30.1	Services of trusts, funds and similar financial entities	
64.30.10	Services of trusts, funds and similar financial entities	0*
64.9	Other financial intermediation services	
64.91	Financial leasing services	
64.91.1	Financial leasing services	
64.91.10	Financial leasing services	71140
64.92	Other credit granting services	
64.92.1	Other credit granting services, other than by monetary institutions	
64.92.11	Inter-industry credit granting services, other than by monetary institutions	71135*
64.92.12	Consumer credit granting services, other than by monetary institutions	71133*
64.92.13	Residential mortgage credit granting services, other than by monetary institutions	71131*
64.92.14	Non-residential mortgage credit granting services, other than by monetary institutions	71132*
64.92.15	Commercial non-mortgage credit granting services, other than by monetary institutions	71135*

64.92.16	Credit card services, other than by monetary institutions	71134*
64.92.19	Other credit granting services, other than by monetary institutions, n.e.c.	71139*
64.99	Other financial intermediation services n.e.c.	
64.99.1	Other financial intermediation services n.e.c.	
64.99.11	Investment banking services	71200
64.99.19	Other financial intermediation services n.e.c.	71190*
65	Insurance, reinsurance and pension funding services, except compulsory social security	
65.1	Insurance services	
65.11	Life insurance services	
65.11.1	Life insurance services	
65.11.10	Life insurance services, permanent or time	71311*
65.12	Non-life insurance services	
65.12.1	Accident and health insurance services	
65.12.11	Accident insurance services	71320*
65.12.12	Health insurance services	71320*
65.12.2	Motor vehicle insurance services	
65.12.21	Motor vehicle insurance services, third party liability	71331*
65.12.29	Other motor vehicle insurance services	71331*
65.12.3	Marine, aviation and other transport insurance services	
65.12.31	Railway rolling stock insurance services	71332*
65.12.32	Aircraft liability insurance services	71332*
65.12.33	Other aircraft insurance services	71332*
65.12.34	Ships liability insurance services	71332*
65.12.35	Other ships insurance services	71332*
65.12.36	Freight insurance services	71333
65.12.4	Fire and other damage to property insurance services	
65.12.41	Fire damage to property insurance services	71334*
65.12.49	Other damage to property insurance services	71334*

65.12.5	General liability insurance services	
65.12.50	General liability insurance services	71335
65.12.6	Credit and suretyship insurance services	
65.12.61	Credit insurance services	71336*
65.12.62	Suretyship insurance services	71336*
65.12.7	Travelling and assistance, legal expenses and miscellaneous financial loss insurance services	
65.12.71	Travelling and assistance insurance services	71337
65.12.72	Legal expenses insurance services	71339*
65.12.73	Miscellaneous financial loss insurance services	71339*
65.12.8	Other non-life insurance services	
65.12.80	Other non-life insurance services	71339*
65.2	Reinsurance services	
65.20	Reinsurance services	
65.20.1	Life, accident and health reinsurance services	
65.20.11	Life reinsurance services	71410
65.20.12	Accident reinsurance services	71420*
65.20.13	Health reinsurance services	71420*
65.20.2	Transport and property reinsurance services	
65.20.21	Motor vehicle reinsurance services, third party liability	71431*
65.20.22	Other motor vehicle reinsurance services	71431*
65.20.23	Marine, aviation and other transport reinsurance services	71432
65.20.24	Freight reinsurance services	71433
65.20.25	Fire and other damage to property reinsurance services	71434
65.20.3	General liability and credit and surety reinsurance services	
65.20.31	General liability reinsurance services	71435
65.20.32	Credit and surety reinsurance services	71436
65.20.4	Legal expenses and miscellaneous financial loss reinsurance services	
65.20.41	Legal expenses reinsurance services	71439*

65.20.42	Miscellaneous financial loss reinsurance services	71439*
65.20.5	Reinsurance services related to pension funding	
65.20.50	Reinsurance services related to pension funding	71439*
65.20.6	Other non-life reinsurance services	
65.20.60	Other non-life reinsurance services	71439*
65.3	Pension funding services	
65.30	Pension funding services	
65.30.1	Pension funding services	
65.30.11	Individual pension funding services	71311*
65.30.12	Group pension funding services	71312
66	Other financial services	
66.1	Services auxiliary to financial intermediation, except insurance and pension funding	
66.11	Services related to the administration of financial markets	
66.11.1	Services related to the administration of financial markets	
66.11.11	Financial market operational services	71551
66.11.12	Financial market regulatory services	71552
66.11.19	Other services related to the administration of financial markets	71559
66.12	Security and commodity contracts dealing services	
66.12.1	Security and commodity contracts dealing services	
66.12.11	Securities brokerage services	71521
66.12.12	Commodity brokerage services	71522
66.12.13	Foreign exchange services	71592
66.19	Other services auxiliary to financial intermediation	
66.19.1	Processing and clearing services of securities transactions	
66.19.10	Processing and clearing services of securities transactions	71523
66.19.2	Auxiliary services related to investment banking	
66.19.21	Mergers and acquisition services	71511
66.19.22	Corporate finance and venture capital services	71512

66.19.29	Other auxiliary services related to investment banking	71519
66.19.3	Trust and custody services	
66.19.31	Trust services	71541
66.19.32	Custody services	71542
66.19.9	Other services auxiliary to financial intermediation n.e.c.	
66.19.91	Financial consultancy services	71591
66.19.92	Financial transactions processing and clearinghouse services	71593
66.19.99	Other services auxiliary to financial intermediation n.e.c.	71599
66.2	Services auxiliary to insurance and pension funding	
66.21	Risk and damage evaluation services	
66.21.1	Risk and damage evaluation services	
66.21.10	Risk and damage evaluation services	71620
66.22	Services of insurance agents and brokers	
66.22.1	Services of insurance agents and brokers	
66.22.10	Services of insurance agents and brokers	71610
66.29	Other services auxiliary to insurance and pension funding	
66.29.1	Other services auxiliary to insurance and pension funding	
66.29.11	Actuarial services	71630
66.29.19	Other services auxiliary to insurance and pension funding n.e.c.	71690
66.3	Fund management services	
66.30	Fund management services	
66.30.1	Fund management services	
66.30.11	Portfolio management services, except pension funds	71530
66.30.12	Pension funds management services	71640
L	REAL ESTATE SERVICES	
68	Real estate services	
68.1	Buying and selling of own real estate	
68.10	Buying and selling of own real estate	

68.10.1	Buying and selling of own real estate	
68.10.11	Residential buildings and associated land sales or purchases	72121
68.10.12	Time share properties sales or purchases	72123
68.10.13	Residential vacant land sales or purchases	72130*
68.10.14	Non-residential buildings and associated land sales or purchases	72122
68.10.15	Non-residential vacant land sales or purchases	72130*
68.2	Renting and operating services of own or leased real estate	
68.20	Renting and operating services of own or leased real estate	
68.20.1	Renting and operating services of own or leased real estate	
68.20.11	Renting and operating services of own or leased residential real estate	72111
68.20.12	Renting and operating services of own or leased non-residential real estate	72112
68.3	Real estate services on a fee or contract basis	
68.31	Real estate agency services on a fee or contract basis	
68.31.1	Real estate agency services on a fee or contract basis	
68.31.11	Residential buildings and associated land sale services on a fee or contract basis, except of time-share ownership properties	72221
68.31.12	Time-share properties sale services on a fee or contract basis	72223
68.31.13	Residential vacant land sale services on a fee or contract basis	72230*
68.31.14	Non-residential buildings and associated land sale services on a fee or contract basis	72222
68.31.15	Non-residential vacant land sale services on a fee or contract basis	72230*
68.31.16	Real estate appraisal services on a fee or contract basis	72240
68.32	Management services of real estate on a fee or contract basis	
68.32.1	Management services of real estate on a fee or contract basis	
68.32.11	Residential property management services on a fee or contract basis, except of time-share ownership properties	72211
68.32.12	Time-share property management services on a fee or contract basis	72213
68.32.13	Non-residential property management services on a fee or contract basis	72212
M	PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES	
69	Legal and accounting services	

69.1	Legal services	
69.10	Legal services	
69.10.1	Legal services	
69.10.11	Legal advisory and representation services concerning criminal law	82110
69.10.12	Legal advisory and representation services in judicial procedures concerning business and commercial law	82120*
69.10.13	Legal advisory and representation services in judicial procedures concerning labour law	82120*
69.10.14	Legal advisory and representation services in judicial procedures concerning civil law	82120*
69.10.15	Legal services concerning patents, copyrights and other intellectual property rights	82130*
69.10.16	Notarial services	82130*
69.10.17	Arbitration and conciliation services	82191
69.10.18	Auction legal services	82199*
69.10.19	Other legal services	82199*
69.2	Accounting, bookkeeping and auditing services; tax consulting services	
69.20	Accounting, bookkeeping and auditing services; tax consulting services	
69.20.1	Financial auditing services	
69.20.10	Financial auditing services	82210
69.20.2	Accounting services	
69.20.21	Accounting review services	82221*
69.20.22	Compilation services of financial statements	82221*
69.20.23	Bookkeeping services	82222
69.20.24	Payroll services	82223
69.20.29	Other accounting services	82221*
69.20.3	Tax consulting services	
69.20.31	Corporate tax consulting and preparation services	82310
69.20.32	Individual tax preparation and planning services	82320
69.20.4	Insolvency and receivership services	
69.20.40	Insolvency and receivership services	82400

70	Services of head offices; management consulting services	
70.1	Services of head offices	
70.10	Services of head offices	
70.10.1	Services of head offices	
70.10.10	Services of head offices	0*
70.2	Management consulting services	
70.21	Public relation and communication services	
70.21.1	Public relation and communication services	
70.21.10	Public relation and communication services	83121
70.22	Business and other management consulting services	
70.22.1	Business management consulting services	
70.22.11	Strategic management consulting services	83111
70.22.12	Financial management consulting services (except corporate tax)	83112
70.22.13	Marketing management consulting services	83114
70.22.14	Human resources management consulting services	83113
70.22.15	Production management consulting services	83115
70.22.16	Supply chain and other management consulting services	83116
70.22.17	Business process management services	83117
70.22.2	Other project management services, except construction project management services	
70.22.20	Other project management services, except construction project management services	83190
70.22.3	Other business consulting services	
70.22.30	Other business consulting services	83129
70.22.4	Trademarks and franchises	
70.22.40	Trademarks and franchises	83118
71	Architectural and engineering services; technical testing and analysis services	
71.1	Architectural and engineering services and related technical consulting services	
71.11	Architectural services	
71.11.1	Plans and drawings for architectural purposes	

71.11.10	Plans and drawings for architectural purposes	32550
71.11.2	Architectural services for buildings	
71.11.21	Architectural services for residential building projects	83212
71.11.22	Architectural services for non-residential building projects	83213
71.11.23	Historical restoration architectural services	83214
71.11.24	Architectural advisory services	83211
71.11.3	Urban and land planning services	
71.11.31	Urban planning services	83221
71.11.32	Rural land planning services	83222
71.11.33	Project site master planning services	83223
71.11.4	Landscape architectural services and architectural advisory services	
71.11.41	Landscape architectural services	83232
71.11.42	Landscape architectural advisory services	83231
71.12	Engineering services and related technical consulting services	
71.12.1	Engineering services	
71.12.11	Engineering advisory services	83310
71.12.12	Engineering services for building projects	83321
71.12.13	Engineering services for power projects	83324
71.12.14	Engineering services for transportation projects	83323
71.12.15	Engineering services for waste management projects (hazardous and non-hazardous)	83326
71.12.16	Engineering services for water, sewerage and drainage projects	83327
71.12.17	Engineering services for industrial and manufacturing projects	83322
71.12.18	Engineering services for telecommunications and broadcasting projects	83325
71.12.19	Engineering services for other projects	83329
71.12.2	Project management services for construction projects	
71.12.20	Project management services for construction projects	83330
71.12.3	Geological, geophysical and related prospecting and consulting services	
71.12.31	Geological and geophysical consulting services	83411

71.12.32	Geophysical services	83412
71.12.33	Mineral exploration and evaluation services	83413
71.12.34	Surface surveying services	83421
71.12.35	Map-making services	83422
71.2	Technical testing and analysis services	
71.20	Technical testing and analysis services	
71.20.1	Technical testing and analysis services	
71.20.11	Composition and purity testing and analysis services	83441
71.20.12	Testing and analysis services of physical properties	83442
71.20.13	Testing and analysis services of integrated mechanical and electrical systems	83443
71.20.14	Technical inspection services of road transport vehicles	83444
71.20.19	Other technical testing and analysis services	83449
72	Scientific research and development services	81300
72.1	Research and experimental development services in natural sciences and engineering	
72.11	Research and experimental development services in biotechnology	
72.11.1	Research and experimental development services in biotechnology	
72.11.11	Research and experimental development in health biotechnology	81121*
72.11.12	Research and experimental development in environmental and industrial biotechnology	81121*
72.11.13	Research and experimental development in agricultural biotechnology	81121*
72.11.2	Research and development originals in biotechnology	
72.11.20	Research and development originals in biotechnology	81400*
72.19	Other research and experimental development services in natural sciences and engineering	
72.19.1	Other research and experimental development services in natural sciences	
72.19.11	Research and experimental development services in mathematics	
72.19.12	Research and experimental development services in computer and information sciences	81119*
72.19.13	Research and experimental development services in physical sciences	81111
72.19.14	Research and experimental development services in chemistry	81112*

72.19.15	Research and experimental development services in earth and related environmental sciences	81119*
72.19.16	Research and experimental development services in biological sciences	81112*
72.19.19	Research and experimental development services in other natural sciences	81119*
72.19.2	Research and experimental development services in engineering and technology, except biotechnology	
72.19.21	Research and experimental development services in nanotechnology	81129*
72.19.29	Other research and experimental development services in engineering and technology, except biotechnology	81129*
72.19.3	Research and experimental development services in medical sciences	
72.19.30	Research and experimental development services in medical sciences	81130
72.19.4	Research and experimental development services in agricultural sciences	
72.19.40	Research and experimental development services in agricultural sciences	81140
72.19.5	Research and development originals in natural sciences and engineering, except for biotechnology	
72.19.50	Research and development originals in natural sciences and engineering, except for biotechnology	81400*
72.2	Research and experimental development services in social sciences and humanities	
72.20	Research and experimental development services in social sciences and humanities	
72.20.1	Research and experimental development services in social sciences	
72.20.11	Research and experimental development services in economics and business	81212
72.20.12	Research and experimental development services in psychology	81211
72.20.13	Research and experimental development services in law	81213
72.20.19	Research and experimental development services in other social sciences	81219
72.20.2	Research and experimental development services in humanities	
72.20.21	Research and experimental development services in languages and literature	81221
72.20.29	Other research and experimental development services in humanities	81229
72.20.3	Research and development originals in social sciences and humanities	
72.20.30	Research and development originals in social sciences and humanities	81400*
73	Advertising and market research services	
73.1	Advertising services	

73.11	Services provided by advertising agencies	
73.11.1	Services provided by advertising agencies	
73.11.11	Full service advertisement	83611
73.11.12	Direct marketing and direct mailing	83612
73.11.13	Advertising design and concept development	83613
73.11.19	Other advertising services	83619
73.12	Media representation services	
73.12.1	Sale of advertising space or time on a fee or contract basis	
73.12.11	Sale of advertising space on a fee or contract basis in print media	83620*
73.12.12	Sale of TV/radio advertising space or time on a fee or contract basis	83620*
73.12.13	Sale of Internet advertising space or time on a fee or contract basis	83620*
73.12.14	Sale of events related advertising	83620*
73.12.19	Other sale of advertising space or time on a fee or contract basis	83620*
73.12.2	Re-sale of advertising space or time on a fee or contract basis	
73.12.20	Re-sale of advertising space or time on a fee or contract basis	83620*
73.2	Market research and public opinion polling services	
73.20	Market research and public opinion polling services	
73.20.1	Market research and similar services	
73.20.11	Market research services: qualitative surveys	83700*
73.20.12	Market research services: quantitative ad-hoc surveys	83700*
73.20.13	Market research services: quantitative continuous and regular surveys	83700*
73.20.14	Market research services other than surveys	83700*
73.20.19	Other market research services	83700*
73.20.2	Public opinion polling services	
73.20.20	Public opinion polling services	83700*
74	Other professional, scientific and technical services	
74.1	Specialized design services	
74.10	Specialized design services	

74.10.1	Specialized design services	
74.10.11	Interior design services	83911
74.10.12	Industrial design services	83912
74.10.19	Other specialized design services	83919
74.10.2	Design originals	
74.10.20	Design originals	83920
74.2	Photographic services	
74.20	Photographic services	
74.20.1	Photographic plates and film, other than cinematographic, exposed	
74.20.11	Photographic plates and film, exposed but not developed	38941
74.20.12	Photographic plates and film, exposed and developed, for offset reproduction	38942*
74.20.19	Other photographic plates and film, exposed and developed	38942*
74.20.2	Specialized photography services	
74.20.21	Portrait photography services	83811
74.20.22	Advertising and related photography services	83812
74.20.23	Event photography and event videography services	83813
74.20.24	Aerial photography services	83814*
74.20.29	Other specialized photography services	83814*
74.20.3	Other photographic services	
74.20.31	Photography processing services	83820
74.20.32	Restoration and retouching services of photography	83815
74.20.39	Other photographic services, n.e.c.	83819
74.3	Translation and interpretation services	
74.30	Translation and interpretation services	
74.30.1	Translation and interpretation services	
74.30.11	Translation services	83950*
74.30.12	Interpretation services	83950*
74.9	Other professional, scientific and technical services n.e.c.	

74.90	Other professional, scientific and technical services n.e.c.	
74.90.1	Professional and technical support and consulting services n.e.c.	
74.90.11	Bill auditing and freight rate information services	83990*
74.90.12	Business brokerage and appraisal services other than for real estate and insurance	83990*
74.90.13	Environmental consulting services	83931
74.90.14	Weather forecasting and meteorological services	83430
74.90.15	Security consulting services	85220
74.90.19	Other scientific and technical consulting services n.e.c.	83939
74.90.2	Other professional, technical and business services n.e.c.	
74.90.20	Other professional, technical and business services n.e.c.	83990*
75	Veterinary services	
75.0	Veterinary services	
75.00	Veterinary services	
75.00.1	Veterinary services	
75.00.11	Veterinary services for pet animals	83510
75.00.12	Veterinary services for livestock	83520
75.00.19	Other veterinary services	83590
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77.1	Renting and leasing services of motor vehicles	
77.11	Renting and leasing services of cars and light motor vehicles	
77.11.1	Renting and leasing services of cars and light motor vehicles	
77.11.10	Renting and leasing services of cars and light motor vehicles	73111
77.12	Renting and leasing services of trucks and other heavy vehicles	
77.12.1	Renting and leasing services of trucks and other heavy vehicles	
77.12.11	Renting and leasing services of goods transport vehicles without driver	73112
77.12.19	Renting and leasing services of other land transport equipment without driver	73114*
77.2	Renting and leasing services of personal and household goods	

77.21	Renting and leasing services of recreational and sports goods	
77.21.1	Renting and leasing services of recreational and sports goods	
77.21.10	Renting and leasing services of recreational and sports goods	73240
77.22	Renting services of video tapes and disks	
77.22.1	Renting services of video tapes and disks	
77.22.10	Renting services of video tapes and disks	73220
77.29	Renting and leasing services of other personal and household goods	
77.29.1	Renting and leasing services of other personal and household goods	
77.29.11	Renting and leasing services of televisions, radios, video cassette recorders and related equipment and accessories	73210
77.29.12	Renting and leasing services of furniture and other household appliances	73230
77.29.13	Renting and leasing services of musical instruments	73290*
77.29.14	Renting and leasing services of household linen	73250
77.29.15	Renting and leasing services of textiles, clothing and footwear	73260
77.29.16	Renting and leasing services of do-it-yourself machinery and equipment	73270
77.29.19	Renting and leasing services of other personal and household goods n.e.c.	73290*
77.3	Renting and leasing services of other machinery, equipment and tangible goods	
77.31	Renting and leasing services of agricultural machinery and equipment	
77.31.1	Renting and leasing services of agricultural machinery and equipment	
77.31.10	Renting and leasing services of agricultural machinery and equipment	73121
77.32	Renting and leasing services of construction and civil engineering machinery and equipment	
77.32.1	Renting and leasing services of construction and civil engineering machinery and equipment	
77.32.10	Renting and leasing services of construction and civil engineering machinery and equipment	73122
77.33	Renting and leasing services of office machinery and equipment (including computers)	
77.33.1	Renting and leasing services of office machinery and equipment (including computers)	
77.33.11	Renting and leasing services of office machinery and equipment (excluding computers)	73123

77.33.12	Renting and leasing services of computers	73124
77.34	Renting and leasing services of water transport equipment	
77.34.1	Renting and leasing services of water transport equipment	
77.34.10	Renting and leasing services of water transport equipment	73115
77.35	Renting and leasing services of air transport equipment	
77.35.1	Renting and leasing services of air transport equipment	
77.35.10	Renting and leasing services of air transport equipment	73116
77.39	Renting and leasing services of other machinery, equipment and tangible goods n.e.c.	
77.39.1	Renting and leasing services of other machinery, equipment and tangible goods n.e.c.	
77.39.11	Renting and leasing services of railroad vehicles	73113
77.39.12	Renting and leasing services of containers	73117
77.39.13	Renting and leasing services of motorcycles, caravans and campers	73114*
77.39.14	Renting and leasing services of telecommunications equipment without operator	73125
77.39.19	Renting and leasing services of other machinery and equipment without operator and tangible goods n.e.c.	73129
77.4	Licensing services for the right to use intellectual property and similar products, except copyrighted works	
77.40	Licensing services for the right to use intellectual property and similar products, except copyrighted works	
77.40.1	Licensing services for the right to use intellectual property and similar products, except copyrighted works	
77.40.11	Licensing services for the right to use research and development products	73330
77.40.12	Licensing services for the right to use trademarks and franchises	73340
77.40.13	Licensing services for the right to use mineral exploration and evaluation	73350
77.40.19	Licensing services for the right to use other intellectual property and similar products, except copyrighted works	73390
78	Employment services	
78.1	Services provided by employment placement agencies	
78.10	Services provided by employment placement agencies	
78.10.1	Services provided by employment placement agencies	
78.10.11	Executive search services	85111

78.10.12	Permanent placement services, other than executive search services	85112
78.2	Temporary employment agency services	
78.20	Temporary employment agency services	
78.20.1	Temporary employment agency services	
78.20.11	Temporary employment agency services for the supply of computer and telecommunications personnel	8512*
78.20.12	Temporary employment agency services for the supply of other office support personnel	8512*
78.20.13	Temporary employment agency services for the supply of commercial and trade personnel	8512*
78.20.14	Temporary employment agency services for the supply of transport, warehousing, logistics or industrial workers	8512*
78.20.15	Temporary employment agency services for the supply of hotels and restaurants personnel	8512*
78.20.16	Temporary employment agency services for the supply of medical personnel	8512*
78.20.19	Temporary employment agency services for the supply of other personnel	8512*
78.3	Other human resources provision services	
78.30	Other human resources provision services	
78.30.1	Other human resources provision services	
78.30.11	Other human resources provision services for computer and telecommunications personnel	8512*
78.30.12	Other human resources provision services for other office support personnel	8512*
78.30.13	Other human resources provision services for commercial and trade personnel	8512*
78.30.14	Other human resources provision services for transport, warehousing, logistics or industrial personnel	8512*
78.30.15	Other human resources provision services for hotels and restaurants personnel	8512*
78.30.16	Other human resources provision services for medical personnel	8512*
78.30.19	Other human resources provision services for personnel n.e.c.	8512*
79	Travel agency, tour operator and other reservation services and related services	
79.1	Travel agency and tour operator services	
79.11	Travel agency services	
79.11.1	Travel agency services for transport reservations	

79.11.11	Reservation services for airlines	85511
79.11.12	Reservation services for railways	85512
79.11.13	Reservation services for buses	85513
79.11.14	Reservation services for vehicle rental	85514
79.11.19	Other travel agency services for transport reservations	85519
79.11.2	Travel agency services for reservation of accommodation, cruises and package tours	
79.11.21	Reservation services for accommodation	85521
79.11.22	Reservation services for cruises	85523
79.11.23	Reservation services for package tours	85524
79.12	Tour operator services	
79.12.1	Tour operator services	
79.12.11	Tour operator services for arranging and assembling tours	85540*
79.12.12	Tour managers services	85540*
79.9	Other reservation services and related services	
79.90	Other reservation services and related services	
79.90.1	Tourism promotion and visitor information services	
79.90.11	Tourism promotion services	85561
79.90.12	Visitor information services	85562
79.90.2	Tourist guide services	
79.90.20	Tourist guide services	85550
79.90.3	Other reservation services n.e.c.	
79.90.31	Time-share exchange services	85522
79.90.32	Reservation services for convention centres, congress centres and exhibit halls	85531
79.90.39	Reservation services for event tickets, entertainment and recreational services and other reservation services n.e.c.	85539
80	Security and investigation services	
80.1	Private security services	
80.10	Private security services	
80.10.1	Private security services	

80.10.11	Armoured car services	85240
80.10.12	Guard services	85250
80.10.19	Other security services	85290
80.2	Security systems services	
80.20	Security systems services	
80.20.1	Security systems services	
80.20.10	Security systems services	85230
80.3	Investigation services	
80.30	Investigation services	
80.30.1	Investigation services	
80.30.10	Investigation services	85210
81	Services to buildings and landscape	
81.1	Combined facilities support services	
81.10	Combined facilities support services	
81.10.1	Combined facilities support services	
81.10.10	Combined facilities support services	85999*
81.2	Cleaning services	
81.21	General cleaning services of buildings	
81.21.1	General cleaning services of buildings	
81.21.10	General cleaning services of buildings	85330
81.22	Other building and industrial cleaning services	
81.22.1	Industrial cleaning services	
81.22.11	Window cleaning services	85320
81.22.12	Specialized cleaning services	85340*
81.22.13	Furnace and chimney cleaning services	85340*
81.29	Other cleaning services	
81.29.1	Other cleaning services	
81.29.11	Disinfecting and exterminating services	85310

81.29.12	Sweeping and snow removal services	94510
81.29.13	Other sanitation services	94590
81.29.19	Other cleaning services n.e.c.	85340*
81.3	Landscape services	
81.30	Landscape services	
81.30.1	Landscape services	
81.30.10	Landscape services	85970
82	Office administrative, office support and other business support services	
82.1	Office administrative and support services	
82.11	Combined office administrative services	
82.11.1	Combined office administrative services	
82.11.10	Combined office administrative services	85940
82.19	Photocopying, document preparation and other specialized office support services	
82.19.1	Photocopying, document preparation and other specialized office support services	
82.19.11	Duplicating services	85951
82.19.12	Mailing list compilation and mailing services	85952
82.19.13	Document preparation and other specialized office support services	85953
82.2	Call centre services	
82.20	Call centre services	
82.20.1	Call centre services	
82.20.10	Call centre services	85931
82.3	Convention and trade show organization services	
82.30	Convention and trade show organization services	
82.30.1	Convention and trade show organization services	
82.30.11	Convention organisation services	85961
82.30.12	Trade show organisation services	85962
82.9	Business support services n.e.c.	
82.91	Collection agency and credit bureau services	

82.91.1	Collection agency and credit bureau services	
82.91.11	Credit reporting services	85910
82.91.12	Collection agency services	85920
82.92	Packaging services	
82.92.1	Packaging services	
82.92.10	Packaging services	85400
82.99	Other business support services n.e.c.	
82.99.1	Other business support services n.e.c.	
82.99.11	Verbatim reporting and stenotype recording services	85999*
82.99.12	Telephone based support services	85939
82.99.19	Other business support services n.e.c.	85999*
O	PUBLIC ADMINISTRATION AND DEFENCE SERVICES; COMPULSORY SOCIAL SECURITY SERVICES	
84	Public administration and defence services; compulsory social security services	
84.1	Administration services of the State and the economic and social policy of the community	
84.11	General public administration services	
84.11.1	General (overall) public services	
84.11.11	Executive and legislative services	91111
84.11.12	Financial and fiscal services	91112
84.11.13	Overall economic and social planning and statistical services	91113
84.11.14	Government services to fundamental research	91114
84.11.19	Other general (overall) public services	91119
84.11.2	Supporting services for the government	
84.11.21	General personnel services for the government	91141
84.11.29	Other supporting services for the government	91149
84.12	Administrative services for the regulation of health care, education, cultural services and other social services, excluding social security	
84.12.1	Administrative services for the regulation of health care, education, cultural services and other social services excluding social security	
84.12.11	Administrative educational services	91121

84.12.12	Administrative health care services	91122
84.12.13	Administrative housing and community amenity services	91123
84.12.14	Administrative recreational, cultural and religious services	91124
84.13	Administrative services for more efficient operation of businesses	
84.13.1	Administrative services for more efficient operation of businesses	
84.13.11	Administrative agriculture-, forestry-, fishing- and hunting-related services	91131
84.13.12	Administrative fuel- and energy-related services	91132
84.13.13	Administrative mining- and mineral resources-, manufacturing- and construction-related services	91133
84.13.14	Administrative transport- and communications-related services	91134
84.13.15	Administrative services related to the distributive and catering trades, hotels and restaurants	91135
84.13.16	Administrative services related to tourism affairs	91136
84.13.17	Administrative multipurpose development project services	91137
84.13.18	General administrative economic, commercial and labour affairs-related services	91138
84.2	Provision of services to the community as a whole	
84.21	Foreign affairs services	
84.21.1	Foreign affairs services	
84.21.11	Administrative external affairs-related services, diplomatic and consular services abroad	91210
84.21.12	Foreign economic aid-related services	91220
84.21.13	Foreign military aid-related services	91230
84.22	Defence services	
84.22.1	Defence services	
84.22.11	Military defence services	91240
84.22.12	Civil defence services	91250
84.23	Justice and judicial services	
84.23.1	Justice and judicial services	
84.23.11	Law courts-related administrative services	91270
84.23.12	Administrative services related to detention or rehabilitation of criminals	91280

84.24	Public order and safety services	
84.24.1	Public order and safety services	
84.24.11	Police services	91260*
84.24.19	Other public order and safety affairs-related services	91290
84.25	Fire brigade services	
84.25.1	Fire brigade services	
84.25.11	Fire-fighting and fire-prevention services	91260*
84.25.19	Other fire brigade services	91260*
84.3	Compulsory social security services	
84.30	Compulsory social security services	
84.30.1	Compulsory social security services	
84.30.11	Compulsory social security services concerning sickness, maternity or temporary disablement benefits	91310
84.30.12	Compulsory social security services concerning government employee pension schemes; old-age, disability or survivors' benefits other than for government employees	91320
84.30.13	Compulsory social security services concerning unemployment compensation benefits	91330
84.30.14	Compulsory social security services concerning family and child allowances	91340
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85	Education services	
85.1	Pre-primary education services	
85.10	Pre-primary education services	
85.10.1	Pre-primary education services	
85.10.10	Pre-primary education services	92100
85.2	Primary education services	
85.20	Primary education services	
85.20.1	Primary education services	
85.20.11	On-line primary education services	92200*
85.20.12	Other primary education services	92200*
85.3	Secondary education services	

85.31	General secondary education services	
85.31.1	General secondary education services	
85.31.11	On-line lower general secondary education services	92310*
85.31.12	Other lower general secondary education services	92310*
85.31.13	On-line upper general secondary education services	92330*
85.31.14	Other upper general secondary education services	92330*
85.32	Technical and vocational secondary education services	
85.32.1	Technical and vocational secondary education services	
85.32.11	On-line technical and vocational lower secondary education services	92320*
85.32.12	Other technical and vocational lower secondary education services	92320*
85.32.13	On-line technical and vocational upper secondary education services	92340*
85.32.14	Other technical and vocational upper secondary education services	92340*
85.4	Higher education services	
85.41	Post-secondary non-tertiary education services	
85.41.1	Post-secondary non-tertiary education services	
85.41.11	On-line post-secondary non-tertiary general education services	92410*
85.41.12	Other post-secondary non-tertiary general education services	92410*
85.41.13	On-line post-secondary non-tertiary technical and vocational education services	92420*
85.41.14	Other post-secondary non-tertiary technical and vocational education services	92420*
85.42	Tertiary education services	
85.42.1	University and other tertiary education services	
85.42.11	On-line first stage tertiary education services	92510*
85.42.12	Other first stage tertiary education services	92510*
85.42.13	On-line second stage tertiary education services	92520*
85.42.14	Other second stage tertiary education services	92520*
85.42.15	On-line third stage tertiary education services	92520*
85.42.16	Other third stage tertiary education services	92520*
85.5	Other education services	

85.51	Sports and recreation education services	
85.51.1	Sports and recreation education services	
85.51.10	Sports and recreation education services	92912
85.52	Cultural education services	
85.52.1	Cultural education services	
85.52.11	Dancing schools and dance instructors services	92911*
85.52.12	Music schools and music instructors services	92911*
85.52.13	Fine arts schools and arts instruction services	92911*
85.52.19	Other cultural education services	92911*
85.53	Driving school services	
85.53.1	Driving school services	
85.53.11	Car driving school services	92919*
85.53.12	Flying and sailing school services	92919*
85.59	Other education services n.e.c.	
85.59.1	Other education services n.e.c.	
85.59.11	Language school services	92919*
85.59.12	IT school services	92919*
85.59.13	Vocational education services n.e.c.	92919*
85.59.19	Other education services n.e.c.	92919*
85.6	Educational support services	
85.60	Educational support services	
85.60.1	Educational support services	
85.60.10	Educational support services	92920
Q	HUMAN HEALTH AND SOCIAL WORK SERVICES	
86	Human health services	
86.1	Hospital services	
86.10	Hospital services	
86.10.1	Hospital services	

86.10.11	Hospital surgical services	93111
86.10.12	Hospital gynaecological and obstetrical services	93112
86.10.13	Hospital rehabilitation services	93119*
86.10.14	Hospital psychiatric services	93113
86.10.15	Other hospital services provided by medical doctors	93119*
86.10.19	Other hospital services	93119*
86.2	Medical and dental practice services	
86.21	General medical practice services	
86.21.1	General medical practice services	
86.21.10	General medical practice services	93121
86.22	Specialist medical practice services	
86.22.1	Specialist medical practice services	
86.22.11	Analysis and interpretation of medical images	93122*
86.22.19	Other specialist medical practice services	93122*
86.23	Dental practice services	
86.23.1	Dental practice services	
86.23.11	Orthodontic services	93123*
86.23.19	Other dental practice services	93123*
86.9	Other human health services	
86.90	Other human health services	
86.90.1	Other human health services	
86.90.11	Pregnancy related services	93191 93198
86.90.12	Nursing services	93192
86.90.13	Physiotherapeutic services	93193
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86.90.15	Medical laboratory services	93195
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86.90.17	Diagnostic imaging services without interpretation	93196

86.90.18	Mental health services	93199*
86.90.19	Other human health services n.e.c.	93199*
87	Residential care services	
87.1	Residential nursing care facility services	
87.10	Residential nursing care facility services	
87.10.1	Residential nursing care facility services	
87.10.10	Residential nursing care facility services	93210
87.2	Residential care services for mental retardation, mental health and substance abuse	
87.20	Residential care services for mental retardation, mental health and substance abuse	
87.20.1	Residential care services for persons suffering from mental retardation, mental health illnesses and substance abuse	
87.20.11	Residential care services for children suffering from mental retardation, mental health illnesses and substance abuse	93301
87.20.12	Residential care services for adults suffering from mental retardation, mental health illnesses and substance abuse	93303
87.3	Residential care services for the elderly and disabled	
87.30	Residential care services for the elderly and disabled	
87.30.1	Residential care services for the elderly and disabled	
87.30.11	Welfare services delivered through residential institutions to elderly persons	93221
87.30.12	Welfare services delivered through residential institutions to disabled children and young people	93222
87.30.13	Welfare services delivered through residential institutions to disabled adults	93223
87.9	Other residential care services	
87.90	Other residential care services	
87.90.1	Other residential care services	
87.90.11	Other social work services with accommodation for children and young people	93302
87.90.12	Social work services with accommodation for mistreated women	93304*
87.90.13	Other social work services with accommodation for adults	93304*
88	Social work services without accommodation	
88.1	Social work services without accommodation for the elderly and disabled	
88.10	Social work services without accommodation for the elderly and disabled	

88.10.1	Social work services without accommodation for the elderly and disabled	
88.10.11	Visiting and assistance services for the elderly	93491*
88.10.12	Day-care centre services for the elderly	93491*
88.10.13	Vocational rehabilitation services for persons with disabilities	93411
88.10.14	Visiting and assistance services for persons with disabilities	93493*
88.10.15	Day-care centre services for disabled adults	93493*
88.9	Other social work services without accommodation	
88.91	Child day-care services	
88.91.1	Child day-care services	
88.91.11	Child day-care services excluding day-care services for the disabled	93510*
88.91.12	Day-care services for disabled children and young people	93492
88.91.13	Baby-sitting services	93510*
88.99	Other social work services without accommodation n.e.c.	
88.99.1	Other social work services without accommodation n.e.c.	
88.99.11	Guidance and counselling services n.e.c. related to children	93520
88.99.12	Welfare services without accommodation	93530
88.99.13	Vocational rehabilitation services for the unemployed	93412
88.99.19	Other social services without accommodation n.e.c.	93590
R	ARTS, ENTERTAINMENT AND RECREATION SERVICES	
90	Creative, arts and entertainment services	
90.0	Creative, arts and entertainment services	
90.01	Services of performing artists	
90.01.1	Services of performing artists	
90.01.10	Services of performing artists	96310
90.02	Support services to performing arts	
90.02.1	Support services to performing arts	
90.02.11	Performing arts event production and presentation services	96220
90.02.12	Performing arts event promotion and organisation services	96210

90.02.19	Other performing arts support services	96290
90.03	Artistic creation	
90.03.1	Artistic creation	
90.03.11	Services provided by authors, composers, sculptors and other artists, except performing artists	96320
90.03.12	Original works of authors, composers and other artists, except performing artists, painters, graphical artists and sculptors	96330
90.03.13	Original works of painters, graphical artists and sculptors	38961
90.04	Arts facility operation services	
90.04.1	Arts facility operation services	
90.04.10	Arts facility operation services	96230
91	Library, archive, museum and other cultural services	
91.0	Library, archive, museum and other cultural services	
91.01	Library and archive services	
91.01.1	Library and archive services	
91.01.11	Library services	84510
91.01.12	Archive services	84520
91.02	Museum services	
91.02.1	Museum services	
91.02.10	Museum services	96411
91.02.2	Museum collections	
91.02.20	Museum collections	38962
91.03	Operation services of historical sites and buildings and similar visitor attractions	
91.03.1	Operation services of historical sites and buildings and similar visitor attractions	
91.03.10	Operation services of historical sites and buildings and similar visitor attractions	96412
91.04	Botanical and zoological garden services and nature reserve services	
91.04.1	Botanical and zoological garden services and nature reserve services	
91.04.11	Botanical and zoological garden services	96421
91.04.12	Nature reserves services, including wildlife preservation services	96422

92	Gambling and betting services	
92.0	Gambling and betting services	
92.00	Gambling and betting services	
92.00.1	Gambling services	
92.00.11	Gambling table services	96929*
92.00.12	Gambling machine services	96929*
92.00.13	Lotteries and numerical games and bingo services	96929*
92.00.14	On-line gambling services	96921*
92.00.19	Other gambling services	96929*
92.00.2	Betting services	
92.00.21	On-line betting services	96921*
92.00.29	Other betting services	96929*
92.00.3	Coin-operated games machine services	
92.00.30	Coin-operated games machine services	96930
93	Sporting services and amusement and recreation services	
93.1	Sporting services	
93.11	Sports facility operation services	
93.11.1	Sports facility operation services	
93.11.10	Sports facility operation services	96520
93.12	Services of sport clubs	
93.12.1	Services of sport clubs	
93.12.10	Services of sport clubs	96512
93.13	Services of fitness facilities	
93.13.1	Services of fitness facilities	
93.13.10	Services of fitness facilities	97230*
93.19	Other sporting services	
93.19.1	Other sporting services	
93.19.11	Sports and recreational sports event promotion services	96511

93.19.12	Services of athletes	96610
93.19.13	Support services related to sports and recreation	96620
93.19.19	Other sports and recreational sports services	96590
93.2	Other amusement and recreation services	
93.21	Amusement park and theme park services	
93.21.1	Amusement park and theme park services	
93.21.10	Amusement park and theme park services	96910
93.29	Other amusement and recreation services n.e.c.	
93.29.1	Other recreational services n.e.c.	
93.29.11	Recreation parks and beach services	96990*
93.29.19	Miscellaneous recreational services n.e.c.	96990*
93.29.2	Other entertainment services n.e.c.	
93.29.21	Firework and "light and sound" shows services	96990*
93.29.29	Miscellaneous entertainment services n.e.c.	96990*
S	OTHER SERVICES	
94	Services furnished by membership organizations	
94.1	Services furnished by business, employers and professional membership organizations	
94.11	Services furnished by business and employers membership organizations	
94.11.1	Services furnished by business and employers membership organizations	
94.11.10	Services furnished by business and employers membership organizations	95110
94.12	Services furnished by professional membership organizations	
94.12.1	Services furnished by professional membership organizations	
94.12.10	Services furnished by professional membership organisations	95120
94.2	Services furnished by trade unions	
94.20	Services furnished by trade unions	
94.20.1	Services furnished by trade unions	
94.20.10	Services furnished by trade unions	95200
94.9	Services furnished by other membership organizations	

94.91	Services furnished by religious organizations	
94.91.1	Services furnished by religious organizations	
94.91.10	Services furnished by religious organizations	95910
94.92	Services furnished by political organizations	
94.92.1	Services furnished by political organizations	
94.92.10	Services furnished by political organizations	95920
94.99	Services furnished by other membership organizations n.e.c.	
94.99.1	Services furnished by other membership organizations n.e.c.	
94.99.11	Services furnished by human rights organisations	95991
94.99.12	Services furnished by environmental advocacy groups	95992
94.99.13	Special group protection services	95993
94.99.14	Other civic betterment and community facility support services	95994
94.99.15	Services provided by youth associations	95995
94.99.16	Services provided by cultural and recreational associations	95997
94.99.17	Services provided by other civic and social organizations	95998
94.99.19	Services provided by other membership organizations n.e.c.	95999
94.99.2	Grant-giving services by membership organizations	
94.99.20	Grant-giving services by membership organizations	95996
95	Repair services of computers and personal and household goods	
95.1	Repair services of computers and communication equipment	
95.11	Repair services of computers and peripheral equipment	
95.11.1	Repair services of computers and peripheral equipment	
95.11.10	Repair services of computers and peripheral equipment	87130
95.12	Repair services of communication equipment	
95.12.1	Repair services of communication equipment	
95.12.10	Repair services of communication equipment	87153
95.2	Repair services of personal and household goods	
95.21	Repair services of consumer electronics	

95.21.1	Repair services of consumer electronics	
95.21.10	Repair services of consumer electronics	87155
95.22	Repair services of household appliances and home and garden equipment	
95.22.1	Repair services of household appliances and home and garden equipment	
95.22.10	Repair services of household appliances and home and garden equipment	87151
95.23	Repair services of footwear and leather goods	
95.23.1	Repair services of footwear and leather goods	
95.23.10	Repair services of footwear and leather goods	87210
95.24	Repair services of furniture and home furnishings	
95.24.1	Repair services of furniture and home furnishings	
95.24.10	Repair services of furniture and home furnishings, including office furniture	87240
95.25	Repair services of watches, clocks and jewellery	
95.25.1	Repair services of watches, clocks and jewellery	
95.25.11	Repair services of watches and clocks	87220*
95.25.12	Repair services of jewellery	87220*
95.29	Repair services of other personal and household goods	
95.29.1	Repair services of other personal and household goods	
95.29.11	Repair and alteration services of garment and household textile articles	87230
95.29.12	Repair services of bicycles	87290*
95.29.13	Repair and maintenance services of musical instruments	87290*
95.29.14	Repair and maintenance services of sports equipment	87290*
95.29.19	Repair services of other personal and household goods n.e.c.	87290*
96	Other personal services	
96.0	Other personal services	
96.01	Washing and (dry-)cleaning services of textile and fur products	
96.01.1	Washing and (dry-)cleaning services of textile and fur products	
96.01.11	Coin-operated laundry services	97110
96.01.12	Dry cleaning services (including fur product cleaning services)	97120

96.01.13	Pressing services	97140
96.01.14	Dyeing and colouring services	97150
96.01.19	Other textile cleaning services	97130
96.02	Hairdressing and other beauty treatment services	
96.02.1	Hairdressing and other beauty treatment services	
96.02.11	Hairdressing services for women and girls	97210*
96.02.12	Hairdressing and barbers' services for men and boys	97210*
96.02.13	Cosmetic treatment, manicuring and pedicuring services	97220
96.02.19	Other beauty treatment services	97290
96.02.2	Human hair, unworked	
96.02.20	Human hair, unworked	38971
96.03	Funeral and related services	
96.03.1	Funeral and related services	
96.03.11	Cemeteries and cremation services	97310
96.03.12	Undertaking services	97320
96.04	Physical well-being services	
96.04.1	Physical well-being services	
96.04.10	Physical well-being services	97230*
96.09	Other personal services n.e.c.	
96.09.1	Other personal services n.e.c.	
96.09.11	Pet care services	86129
96.09.12	Escort services	97910
96.09.13	Coin operated machine services n.e.c.	97990*
96.09.19	Other miscellaneous services n.e.c.	97990*
T	SERVICES OF HOUSEHOLDS AS EMPLOYERS; UNDIFFERENTIATED GOODS AND SERVICES PRODUCED BY HOUSEHOLDS FOR OWN USE	
97	Services of households as employers of domestic personnel	
97.0	Services of households as employers of domestic personnel	
97.00	Services of households as employers of domestic personnel	

97.00.1	Services of households as employers of domestic personnel	
97.00.10	Services of households as employers of domestic personnel	98000
98	Undifferentiated goods and services produced by private households for own use	
98.1	Undifferentiated goods produced by private households for own use	
98.10	Undifferentiated goods produced by private households for own use	
98.10.1	Undifferentiated goods produced by private households for own use	
98.10.10	Undifferentiated goods produced by private households for own use	0*
98.2	Undifferentiated services produced by private households for own use	
98.20	Undifferentiated services produced by private households for own use	
98.20.1	Undifferentiated services produced by private households for own use	
98.20.10	Undifferentiated services produced by private households for own use	0*
U	SERVICES PROVIDED BY EXTRATERRITORIAL ORGANIZATIONS AND BODIES	
99	Services provided by extra-territorial organizations and bodies	
99.0	Services provided by extra-territorial organizations and bodies	
99.00	Services provided by extra-territorial organizations and bodies	
99.00.1	Services provided by extra-territorial organizations and bodies	
99.00.10	Services provided by extra-territorial organizations and bodies	99000